

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

BELK, INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

)  
) Chapter 11  
)  
) Case No. 21-30630 (MI)  
)  
) (Jointly Administered)  
)

**REORGANIZED DEBTORS' APPLICATION  
FOR ENTRY OF AN ORDER AUTHORIZING THE  
RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP  
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR  
THE REORGANIZED DEBTORS EFFECTIVE AS OF FEBRUARY 23, 2021**

**This application seeks an order that may adversely affect you. If you oppose the application, you should immediately contact the moving party to resolve the dispute. If you and the moving party cannot agree, you must file a response and send a copy to the moving party. You must file and serve your response within 21 days of the date this was served on you. Your response must state why the application should not be granted. If you do not file a timely response, the relief may be granted without further notice to you. If you oppose the application and have not reached an agreement, you must attend the hearing. Unless the parties agree otherwise, the court may consider evidence at the hearing and may decide the motion at the hearing.**

**Represented parties should act through their attorney.**

The above-captioned reorganized debtors (collectively, the “Reorganized Debtors,” and before the Effective Date (as defined herein), the “Debtors”) file this application (this “Application”) for the entry of an order (the “Order”), substantially in the form attached hereto, authorizing the Reorganized Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective as of the Petition Date (as defined herein).

In support of this Application, the Reorganized Debtors submit the declaration of Steven N. Serajeddini, the president of Steven N. Serajeddini, P.C., a partner of Kirkland & Ellis LLP,

<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <https://cases.primeclerk.com/belk>. The location of the Reorganized Debtors’ service address is 2801 West Tyvola Road, Charlotte, North Carolina 28217.

and a partner of Kirkland & Ellis International LLP (the “Serajeddini Declaration”), which is attached hereto as **Exhibit A** and the declaration of William Langley, the Chief Financial Officer of Belk, Inc., which is attached hereto as **Exhibit B** (the “Langley Declaration”). In further support of this Application, the Reorganized Debtors state as follows.

### **Jurisdiction and Venue**

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). The Reorganized Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Bankruptcy Court in connection with this Application to the extent that it is later determined that the Bankruptcy Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016 of the, and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

### **Background**

4. On February 23, 2021 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. In connection therewith, on the Petition Date, the Debtors filed their *Joint Prepackaged Plan of Reorganization of Belk, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* [Docket No. 10] (the “Plan”) and a related *Disclosure Statement Relating to the Joint Prepackaged*

*Plan of Reorganization of Belk, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 9] (the “Disclosure Statement”). One hundred percent of the voting creditors voted in favor of the Plan.

5. At a hearing on February 24, 2021, the Court approved the Disclosure Statement, confirmed the Plan, and entered the *Order Approving the Debtors’ Disclosure Statement for, and Confirming, the Debtors’ Joint Prepackaged Chapter 11 Plan* [Docket No. 61] (the “Confirmation Order”). On February 24, 2021, the effective date of the Plan occurred (the “Effective Date”) and the Reorganized Debtors filed the *Notice of (I) Entry of Order Approving the Debtors’ Disclosure Statement for, and Confirming, the Debtors’ Joint Prepackaged Chapter 11 Plan and (II) Occurrence of the Effective Date* [Docket No. 66].

6. During these chapter 11 cases, the Debtors operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. A description of the Debtors’ businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of William Langley, Chief Financial Officer of Belk, Inc., in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 8], incorporated herein by reference.

### **Relief Requested**

8. By this Application, the Reorganized Debtors seek entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of December 18, 2020 (the “Engagement Letter”), a copy of which is attached as Exhibit 1 to the Order and incorporated herein by reference.

**Kirkland's Qualifications**

9. The Reorganized Debtors seek to retain Kirkland because of Kirkland's recognized expertise and extensive experience and knowledge in the field of debtors' protections, creditors' rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

10. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re Gulfport Energy Corp.*, No. 20-35562 (DRJ) (Bankr. S.D. Tex. Jan. 11, 2021); *In re iQor Holdings Inc.*, No. 20-34500 (DRJ) (Bankr. S.D. Tex. Jan. 8, 2021); *In re Valaris plc*, No. 20-34114 (MI) (Bankr. S.D. Tex. Oct. 9, 2020); *In re Tailored Brands, Inc.*, No. 20-33900 (MI) (Bankr. S.D. Tex. Oct. 6, 2020); *In re Arena Energy, LP*, No. 20-34215 (MI) (Bankr. S.D. Tex. Sept. 25, 2020); *In re Denbury Res. Inc.*, No. 20-33801 (DRJ) (Bankr. S.D. Tex. Sept. 22, 2020); *In re BJ Services, LLC*, No. 20-33627 (MI) (Bankr. S.D. Tex. Sept. 4, 2020); *In re Mood Media Corp.*, No. 20-33768 (MI) (Bankr. S.D. Tex. Sept. 3, 2020); *In re Covia Holdings Corp.*, No. 20-33295 (DRJ) (Bankr. S.D. Tex. Aug. 3, 2020); *In re Chesapeake Energy Corp.*, No. 20-33233 (DRJ) (Bankr. S.D. Tex. Jul. 20, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex. Jul. 10, 2020); *In re J.C. Penney Co., Inc.*, No. 20-20182 (Bankr. S.D. Tex. Jul. 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. Jun. 29, 2020); *In re Neiman Marcus Grp. Ltd LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. Jun. 26, 2020); *In re Hornbeck Offshore Servs. Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. Jun. 18, 2020).<sup>2</sup>

11. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland became familiar with the Debtors' businesses and many of the potential legal issues that might

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<sup>2</sup> Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

have arisen in the context of these chapter 11 cases. The Reorganized Debtors believe that Kirkland was both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

**Services to be Provided**

12. Subject to further order of the Court, and consistent with the Engagement Letter, the Reorganized Debtors request the retention and employment of Kirkland for rendering the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and any potential postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and

- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

### **Professional Compensation**

13. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland used in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

14. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

15. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:<sup>3</sup>

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<sup>3</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$1,080-\$1,895
Of Counsel	\$625-\$1,845
Associates	\$625-\$1,195
Paraprofessionals	\$255-\$475

16. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>4</sup>

17. Kirkland represented the Reorganized Debtors during the three-month period before the Petition Date, using the hourly rates listed above and in the Serajeddini Declaration. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

18. Kirkland's rate structure is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or (b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland performed in these chapter 11 cases.

19. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples

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<sup>4</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013).

of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

20. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors or the Reorganized Debtors, as applicable, for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors or Reorganized Debtors, as applicable, consistent with prepetition practices.

21. Kirkland charged the Debtors no more than \$0.16 per page for standard duplication in these chapter 11 cases. Kirkland did not charge the Debtors for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research was used whenever the researcher determines that using Westlaw was more cost effective than using traditional (non-computer assisted legal research) techniques.

#### **Compensation Received by Kirkland from the Reorganized Debtors**

22. Per the terms of the Engagement Letter, on December 18, 2020, the Debtors paid \$500,000 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$2,900,017.92 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Reorganized Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any



advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Reorganized Debtors will not earn any interest on any advance payment retainer.<sup>5</sup>

23. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

24. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland's advance payment retainer, the amount of Kirkland's advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

#### **Kirkland's Disinterestedness**

25. To the best of the Reorganized Debtors' knowledge and as disclosed herein and in the Serajeddini Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Reorganized Debtors' estates and (b) Kirkland has no connection to the Reorganized Debtors, their creditors, or other parties in interest, except as may be disclosed in the Serajeddini Declaration.

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<sup>5</sup> The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

**Supporting Authority**

26. The Reorganized Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]’s duties under this title.

11 U.S.C. § 327(a).

27. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant’s knowledge, all of the [firm’s] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

28. For all the reasons stated above and in the Serajeddini Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Serajeddini Declaration, Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Serajeddini Declaration.

**Notice**

29. The Reorganized Debtors will provide notice of this Application to the following parties: (a) the United States Trustee for the Southern District of Texas; (b) the holders of the 30

largest unsecured claims against the Debtors (on a consolidated basis); (c) the administrative agent under the ABL Facility and counsel thereto; (d) the administrative agent under the Debtors' prepetition term loan facilities and counsel thereto; (e) counsel to the Ad Hoc First Lien Term Lender Group; (f) counsel to the Ad Hoc Crossover Lender Group; (g) counsel to the Sponsor; (h) the United States Attorney's Office for the Southern District of Texas; (i) the Internal Revenue Service; (j) the United States Securities and Exchange Commission; (k) the state attorneys general for states in which the Reorganized Debtors conduct business; and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Application is also available on the website of the Reorganized Debtors' notice and claims agent at <https://cases.primeclerk.com/belk>. In light of the nature of the relief requested, no other or further notice is required.

WHEREFORE, the Reorganized Debtors request that the Court enter the Order, substantially in the form attached hereto, granting the relief requested herein and granting such other relief as is just and proper.

Dated: March 8, 2021

/s/ William Langley

William Langley

Chief Financial Officer of Belk, Inc.

**Certificate of Service**

I certify that on March 8, 2021, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kristhy M. Peguero  
Kristhy M. Peguero

**EXHIBIT A**

**Serajeddini Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:

BELK, INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

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)  
) Chapter 11  
)  
) Case No. 21-30630 (MI)  
)  
) (Jointly Administered)  
)

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**DECLARATION OF STEVEN N. SERAJEDDINI  
IN SUPPORT OF THE REORGANIZED DEBTORS'  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING  
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP AND  
KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR  
THE REORGANIZED DEBTORS EFFECTIVE AS OF FEBRUARY 23, 2021**

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I, Steven N. Serajeddini, being duly sworn, state the following under penalty of perjury:

1. I am the president of Steven N. Serajeddini, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, collectively, "Kirkland").<sup>2</sup> I am one of the lead attorneys from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York and the State of Illinois, and I have been admitted to practice in Southern District of New York and the Northern District of Illinois. There are no disciplinary proceedings pending against me.

2. I submit this declaration (the "Declaration") in support of the *Reorganized Debtors'* *Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Reorganized Debtors Effective*

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<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <https://cases.primeclerk.com/belk>. The location of the Reorganized Debtors' service address is 2801 West Tyvola Road, Charlotte, North Carolina 28217.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Application.

as of February 23, 2021 (the “Application”).<sup>3</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

### **Kirkland’s Qualifications**

4. The Reorganized Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re Gulfport Energy Corp.*, No. 20-35562 (DRJ) (Bankr. S.D. Tex. Jan. 11, 2021); *In re iQor Holdings Inc.*, No. 20-34500 (DRJ) (Bankr. S.D. Tex. Jan. 8, 2021); *In re Valaris plc*, No. 20-34114 (MI) (Bankr. S.D. Tex. Oct. 9, 2020); *In re Tailored Brands, Inc.*, No. 20-33900 (MI) (Bankr. S.D. Tex. Oct. 6, 2020); *In re Arena Energy, LP*, No. 20-34215 (MI) (Bankr. S.D. Tex. Sept. 25, 2020); *In re Denbury Res. Inc.*, No. 20-33801 (DRJ) (Bankr. S.D. Tex. Sept. 22, 2020); *In re BJ Services, LLC*, No. 20-33627 (MI) (Bankr. S.D. Tex. Sept. 4, 2020); *In re Mood Media Corp.*, No. 20-33768 (MI) (Bankr. S.D. Tex. Sept. 3, 2020); *In re Covia Holdings Corp.*, No. 20-33295 (DRJ) (Bankr. S.D. Tex. Aug. 3, 2020); *In re Chesapeake Energy Corp.*, No. 20-33233 (DRJ) (Bankr. S.D. Tex. Jul. 20, 2020); *In re Stage Stores, Inc.*, No. 20-32564 (DRJ) (Bankr. S.D. Tex. Jul. 10, 2020); *In re J.C. Penney Co., Inc.*, No. 20-20182 (Bankr. S.D. Tex. Jul. 2, 2020); *In re Ultra Petroleum Corp.*, No. 20-32631 (MI) (Bankr. S.D. Tex. Jun. 29, 2020); *In re Neiman Marcus Grp. Ltd LLC*, No. 20-32519 (DRJ) (Bankr. S.D.

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<sup>3</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.



Tex. Jun. 26, 2020); *In re Hornbeck Offshore Servs. Inc.*, No. 20-32679 (DRJ) (Bankr. S.D. Tex. Jun. 18, 2020).<sup>4</sup>

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland became familiar with the Debtors' businesses and many of the potential legal issues that might have arisen in the context of these chapter 11 cases. I believe that Kirkland is and was both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

### **Services to Be Provided**

7. Subject to further order of the Court and that certain engagement letter dated December 18, 2020 (the "Engagement Letter"), a copy of which is attached as Exhibit 1 to the Order, the Debtors retained Kirkland to render, without limitation, the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtor in possession in the continued management and operation of its businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;

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<sup>4</sup> Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.

- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and any potential postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

#### **Professional Compensation**

8. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland used in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

9. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

10. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:<sup>5</sup>

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$1,080-\$1,895
Of Counsel	\$625-\$1,845
Associates	\$625-\$1,195
Paraprofessionals	\$255-\$475

11. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paralegals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.<sup>6</sup>

12. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples

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<sup>5</sup> For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

<sup>6</sup> For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013).

of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

13. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Reorganized Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Reorganized Debtors, consistent with prepetition practices.

14. Kirkland charged the Debtors no more than \$0.16 per page for standard duplication in these chapter 11 cases. Kirkland did not charge the Debtors for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

#### **Compensation Received by Kirkland from the Reorganized Debtors**

15. Per the terms of the Engagement Letter, on December 18, 2020, the Debtors paid \$500,000 to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$2,900,017.92 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Reorganized Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any

advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Reorganized Debtors will not earn any interest on any advance payment retainer.<sup>7</sup>

16. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

17. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

#### **Statement Regarding U.S. Trustee Guidelines**

18. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing*

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<sup>7</sup> The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

*Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013* (the “Revised UST Guidelines”), both in connection with this Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

**Attorney Statement Pursuant to Revised UST Guidelines**

19. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?

**Answer:** No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

- b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors’ chapter 11 cases?

**Answer:** No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

- c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland’s billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland’s billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

**Answer:** Kirkland's current hourly rates for services rendered on behalf of the Debtors range as follows: <sup>8</sup>

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$1,080-\$1,895
Of Counsel	\$625-\$1,845
Associates	\$625-\$1,195
Paraprofessionals	\$255-\$475

Kirkland represented the Debtors from January 1, 2021 through the Petition Date, using the hourly rates listed above.

Kirkland represented the Debtors from December 18, 2020, through December 31, 2020 using the hourly rates listed below:

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$1,075-\$1,845
Of Counsel	\$625-\$1,845
Associates	\$610-\$1,165
Paraprofessionals	\$245-\$460

- d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

**Answer:** Yes, for the period from February 23, 2021 through March 2, 2021.

### **Kirkland's Disinterestedness**

20. In connection with its proposed retention by the Reorganized Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Reorganized Debtors and their representatives the names of individuals and entities that may be parties in interest in these chapter

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<sup>8</sup> While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

11 cases (the “Potential Parties in Interest”) and such parties are listed on Schedule 1 hereto. Kirkland has searched on its electronic database for its connections to the entities listed on Schedule 1 hereto. In addition, after Kirkland identified all client connections with the parties in interest over a specified time period, Kirkland circulated a survey email to all Kirkland attorneys who billed 10 or more hours to such clients during the prior six years. Further, beyond the individual emails, Kirkland sent a daily report of new matters firm wide. All Kirkland attorneys are responsible for reviewing the daily report of new matters and raising any potential concerns with respect to new representations. The results of these searches have been disclosed herein and on Schedule 2 attached hereto. Additionally, to the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on Schedule 2 attached hereto.

21. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched on its electronic database for its connection to the entities listed on Schedule 1 attached hereto. The information listed on Schedule 1 may have changed without our knowledge and may change during the pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information. The following is a list of the categories that Kirkland has searched:<sup>9</sup>

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<sup>9</sup> Kirkland’s inclusion of parties in the following schedules is solely to illustrate Kirkland’s conflict search process and is not an admission that any party has a valid claim against the Reorganized Debtors or that any party properly



<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtors
1(b)	Debtor Affiliates
1(c)	Directors and Officers
1(d)	5% or More Equity Holders
1(e)	Bankruptcy Judges and Staff
1(f)	Bankruptcy Professionals
1(g)	Banks and Lenders
1(h)	Insurers
1(i)	Landlords
1(j)	Litigants
1(k)	Sureties and Letter of Credit Providers
1(l)	Taxing Authorities and Governmental/Regulatory Agencies
1(m)	U.S. Trustee Personnel for the Southern District of Texas
1(n)	Utilities
1(o)	Significant Vendors

22. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

23. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.<sup>10</sup> For the avoidance of doubt, Kirkland will not commence a

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belongs in the schedules or has a claim or legal relationship to the Reorganized Debtors of the nature described in the schedules.

<sup>10</sup> As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedule 2**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections

cause of action in these chapter 11 cases against the entities listed on Schedule 2 that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Reorganized Debtors to commence an action against that entity, the Reorganized Debtors will be represented in such particular matter by conflicts counsel.

24. Of the entities listed on Schedule 2, only The Blackstone Group Inc. (together with its affiliated investment funds, “Blackstone”) represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on January 31, 2021.<sup>11</sup> Certain funds that are managed or advised by Blackstone Alternative Credit Advisors, LP are among the Debtors’ lenders, and GSO Beacon Holdings LP, GSO Credit Alpha Fund LP, and other affiliates and transferees managed by Blackstone held equity interests in an affiliate of the Debtors. I do not believe that any current or former representation of Blackstone precludes it from meeting the disinterestedness standard under the Bankruptcy Code.

25. Kirkland’s conflicts search of the entities listed on Schedules 1(a) – 1(o) (that Kirkland was able to locate using its reasonable efforts) reveals, to the best of my knowledge, that those Kirkland attorneys and paraprofessionals who previously worked at other law firms that represented such entities in these chapter 11 cases have not worked on matters relating to the Debtors’ restructuring efforts while at Kirkland.

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with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

<sup>11</sup> Specific percentages will be disclosed to the Office of the U.S. Trustee upon request.

26. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”), any person employed by the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of Texas, except as disclosed or otherwise described herein.

27. Generally, it is Kirkland’s policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

28. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

29. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

### **Specific Disclosures**

30. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors’ creditors, equity security holders, or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the

representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

**A. Connections to Holders of Equity Interests in the Debtors.**

31. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Sycamore Partners Management, L.P. ("Sycamore") and certain of its affiliates on a variety of matters. Prior to the Petition Date, affiliates of Sycamore indirectly owned approximately 88% of the equity interests in Belk, Inc. and, as of the Effective Date, they own a majority of the equity interests in Fashion Holdings Intermediate Inc. Prior to Kirkland's representation of the Debtors, Kirkland represented Sycamore in connection with Sycamore's acquisition of Belk, Inc. and certain of its affiliates in 2015. Sycamore retained Latham & Watkins LLP to represent it in all matters related to the Debtors' chapter 11 cases and Kirkland did not represent Sycamore or its affiliates in connection with any matter in these chapter 11 cases. All current and prior Kirkland representations of Sycamore have been in matters unrelated to these chapter 11 cases. Kirkland, Belk, Inc., and Sycamore are party to a waiver letter, dated December 17, 2020, pursuant to which Sycamore agreed to waive any conflict or other objection with respect to Kirkland's representation of the Debtors in these chapter 11 cases. Prior to the Petition Date, Belk, Inc. and Bear Parent Inc. established special committees comprised of disinterested directors and delegated sole authority to the special committees with respect to any potential conflict matters. Quinn Emanuel Urquhart & Sullivan, LLP represented the Debtors at the direction of the special committees with respect to any potential conflict matters. I do not believe that Kirkland's

current or prior representation of Sycamore precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

32. As discussed above and disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Blackstone and certain of its affiliates on a variety of matters. Affiliates of Blackstone own non-controlling equity interests in and are creditors of Fashion Holdings Intermediate Inc. Kirkland did not represent Blackstone or its affiliates in connection with any matter in these chapter 11 cases. All current and prior Kirkland representations of Blackstone have been in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or prior representation of Blackstone precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

33. As discussed above and disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, KKR Credit Advisors (US) LLC and certain of its affiliates (collectively, "KKR") on a variety of matters. Affiliates of KKR own non-controlling equity interests in Fashion Holdings Intermediate Inc. Kirkland did not represent KKR or its affiliates in connection with any matter in these chapter 11 cases. All current and prior Kirkland representations of KKR have been in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or prior representation of KKR precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**B. Connections to Officers and Directors.**

34. As disclosed below and on Schedule 2, Kirkland currently represents, and in the past has represented, certain affiliates, subsidiaries and entities associated with the Reorganized Debtors' current and recent former officers and directors. I do not believe that Kirkland's current or prior representation of the affiliates, subsidiaries, and entities associated with certain officers

and directors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

35. Lisa M. Harper, a director and the Chief Executive Officer of Belk, Inc., has served, is serving, or may serve from time to time, in various management and/or director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Ms. Harper served in management and/or director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

36. Steve Panagos and Jill Frizzley, independent directors and special committee members of Belk, Inc. and Bear Parent Inc., have served, are serving, or may serve from time to time, in various management and/or director capacities of certain Kirkland clients or affiliates thereof. Quinn Emanuel Urquhart & Sullivan, LLP represented the Debtors at the direction of Mr. Panagos and Ms. Frizzley in their capacity as special committee members. I do not believe that Kirkland's current or prior representation of clients for which Mr. Panagos or Ms. Frizzley served in management and/or director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

37. Paul Fossati and Rob Sweeney, directors of Belk, Inc., have served, are serving, or may serve from time to time, in various management and/or director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Mr. Fossati or Mr. Sweeney served in management and/or director capacities precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

#### **C. Connections to Other Entities.**

38. As disclosed on Schedule 2, Premiere Brands Group LLC is a former Kirkland restructuring client (the "Premiere Brands"). Kirkland will not represent the Debtors, the

Reorganized Debtors, or the Debtors' or Reorganized Debtors' non-Debtor affiliates in any matter related to Premiere Brands' restructuring matters. Similarly, Kirkland will not represent Premiere Brands against the Debtors or the Reorganized Debtors in any of Premiere Brands' restructuring matters. Kirkland's representations of Premiere Brands is unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland's current or former representation of Premiere Brands precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**D. Connections to Other Chapter 11 Professionals.**

39. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Reorganized Debtors seek to retain in connection with these chapter 11 cases. Kirkland's current and prior representations of these professionals have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland did not represent any such professionals in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of these professionals precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

40. The Debtors' proposed restructuring advisor is Alvarez & Marsal North America, LLC ("A&M Advisory"). As disclosed on Schedule 2, Kirkland represents Alvarez & Marsal, Inc. ("A&M Inc."), Alvarez & Marsal Capital, LLC ("A&M Capital"), Alvarez & Marsal Europe LLP, Alvarez & Marsal Tax and UK LLP, and affiliated entities in matters unrelated to the Debtors and these chapter 11 cases. In addition, subject to the parameters discussed in the Kirkland Attorney and Employee Investments section of this Declaration, Kirkland person(s) have invested in one or more funds affiliated with A&M Capital. I do not believe that Kirkland's representation

of these parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

41. The Debtors' proposed investment banker is Lazard Frères & Co. LLC ("Lazard"). As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Lazard Ltd., Lazard Group LLC, The Edgewater Funds, and affiliated entities on a variety of matters. Kirkland's current and prior representations of Lazard have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and did not represent Lazard in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of Lazard precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

42. On February 24, 2021, the Court approved Prime Clerk LLC ("Prime Clerk") as the Debtors' notice and claims agent.<sup>12</sup> Certain former Kirkland attorneys are currently employed by Prime Clerk. Though previously employed by Kirkland, any work provided by these former Kirkland attorneys was unrelated to the Debtors or these chapter 11 cases. As disclosed on Schedule 2 attached hereto, Kirkland currently represents, and in the past has represented, Prime Clerk in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland's current and prior representation of Prime Clerk precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

43. An ad hoc group of first lien term loan lenders and second lien term loan lenders retained PJT Partners LP ("PJT") as their investment banker. As disclosed on Schedule 2 attached hereto, Kirkland currently represents, and in the past has represented, PJT in a variety of matters.

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<sup>12</sup> See *Order Authorizing the Employment and Retention of Prime Clerk LLC as Claims, Noticing, and Solicitation Agent* [Docket No. 51].



Kirkland's current and prior representations of PJT and its affiliates have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland did not represent PJT in connection with any matter during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of PJT precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

44. An ad hoc group of first lien term loan lenders retained Evercore LLC ("Evercore") as their investment banker. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Evercore and its affiliates in a variety of matters. Kirkland's current and prior representations of Evercore and its affiliates have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland did not represent Evercore in connection with any matter during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of Evercore precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**E. Kirkland Attorney and Employee Investments.**

45. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the "Investment Funds"), through which such individuals indirectly acquire an interest in debt or equity securities of many companies, one of which may be one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases, often without Kirkland's knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund's decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that

when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

46. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a "Passive-Intermediary Entity") to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity's formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland's partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund's decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund's underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund. To the extent the Passive-Intermediary Entity is or becomes aware of the identity of the securities purchased, sold, or held by the Investment Funds ("Known Holdings"), such Known Holdings are submitted to Kirkland's conflict checking system.

47. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be (or become) one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work, so that all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

**F. Former Clerks.**

48. The following Kirkland employees had clerkships in the United States Bankruptcy Court for the Southern District of Texas during the last three years (together, the “Former Clerks”). I do not believe that the Former Clerk’s work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

49. Camille E. Peebles is a Kirkland associate who clerked with the Honorable Andrew S. Hanen in the United States District Court for the Southern District of Texas from 2018 to 2019. Ms. Peebles began working at Kirkland in September 2019, and had no connection with the Debtors’ chapter 11 cases while working for the Court. I do not believe that Ms. Peebles’ work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

50. Anna E. Swanson is a Kirkland associate who clerked with the Honorable Alfred H. Bennett in the United States District Court for the Southern District of Texas from August 2017 to August 2019. Ms. Swanson began working at Kirkland in September 2019, and had no connection with the Debtors’ chapter 11 cases while working for the Court. I do not believe that

Ms. Swanson's work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

51. Mya L. Johnson is a Kirkland associate who was a law clerk for the Honorable Stephen Smith of the United States District Court for the Southern District of Texas from August 2017 to July 2018. Ms. Johnson began working at Kirkland in September 2018 and had no connection with the Debtors' chapter 11 cases while working for the court. I do not believe that Ms. Johnson's work for the Court precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

**G. Other Disclosures.**

52. Finally, certain interrelationships exist among the Debtors. Nevertheless, the Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

53. The spouse of Kirkland partner Helen E. Witt, P.C. is a managing director of JPMorgan Chase & Co. Certain bank accounts of the Debtors are maintained at JPMorgan Chase Bank, N.A. Out of an abundance of caution, Kirkland has instituted formal screening measures to screen Ms. Witt from all aspects of Kirkland's representation of the Debtors.

54. Kirkland currently represents, and formerly has represented, Bank of America, N.A. ("Bank of America") and certain of its affiliates, in a variety of matters. Bank of America is the administrative agent under the Debtors' asset based revolving credit facility. Kirkland's representations of Bank of America, in the aggregate, accounted for less than one percent of Kirkland's fee receipts for the twelve-month period ending on January 31, 2021. All of Kirkland's

current and prior representations of Bank of America have been unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland's representation of Bank of America precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

55. James H.M. Sprayregen, a Kirkland partner, worked as an attorney at Kirkland from July 1990 until June 2006 and rejoined the firm in December 2008. From June 2006 until December 2008, prior to rejoining the firm, Mr. Sprayregen was co-head of the restructuring group of Goldman Sachs Americas, where he advised U.S. and international clients in restructuring and distressed situations. Prior to the Petition Date, certain affiliates of Goldman Sachs were lenders of the Debtors. As described above, Goldman Sachs is a client of the firm and is disclosed on **Schedule 1(g)** attached hereto. I do not believe that Mr. Sprayregen's prior employment at Goldman Sachs precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

56. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys (the "**Screened Kirkland Attorneys**") did not and will not perform work in connection with Kirkland's representation of the Debtors and will not have access to confidential information related to the representation. Kirkland's formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

57. Under Kirkland's screening procedures, Kirkland's conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland's representation of the Debtors with the Screened Kirkland Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding

Kirkland's representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland's representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland's representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland's electronic document managing system.

**Affirmative Statement of Disinterestedness**

58. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: March 8, 2021

Respectfully submitted,

/s/ Steven N. Serajeddini

Steven N. Serajeddini  
as President of Steven N. Serajeddini, P.C., as  
Partner of Kirkland & Ellis LLP; and as Partner  
of Kirkland & Ellis International LLP

### **Schedule 1**

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Steven N. Serajeddini, P.C. in Support of the Reorganized Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Reorganized Debtors Effective as of February 23, 2021* (the "Serajeddini Declaration").<sup>1</sup> Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Serajeddini Declaration, matching the incomplete or ambiguous name.

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Serajeddini Declaration.



## **SCHEDULE 1**

### **List of Schedules**

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Debtors
1(b)	Debtor Affiliates
1(c)	Directors and Officers
1(d)	5% or More Equity Holders
1(e)	Bankruptcy Judges and Staff
1(f)	Bankruptcy Professionals
1(g)	Banks and Lenders
1(h)	Insurers
1(i)	Landlords
1(j)	Litigants
1(k)	Sureties and Letter of Credit Providers
1(l)	Taxing Authorities and Governmental/Regulatory Agencies
1(m)	U.S. Trustee Personnel for the Southern District of Texas
1(n)	Utilities
1(o)	Significant Vendors

## **SCHEDULE 1(a)**

### **Debtors**

Bear Parent Inc.  
Belk Accounts Receivable LLC  
Belk Administration Co.  
Belk Center Inc., The  
Belk Department Stores LP  
Belk eCommerce LLC  
Belk Gift Card Co. LLC  
Belk Inc.  
Belk International Inc.  
Belk Merchandising LLC  
Belk Sourcing LLC  
Belk Stores of Mississippi LLC  
Belk Stores of Virginia LLC  
Belk Stores Services Inc.  
Belk Texas Holdings LLC  
Belk-Simpson Co. of Greenville

## **SCHEDULE 1(b)**

### **Debtor Affiliates**

Fashion Holdings Intermediate LLC  
Fashion Holdings LLC  
Fashion Intermediate Inc.  
Fashion Top Co. LLC

## **SCHEDULE 1(c)**

### **Directors and Officers**

Fossati, Paul  
Frizzley, Jill  
Gray, Stacy S.  
Harper, Lisa M.  
Hawkins, Jacob  
Hendricks, Donald L.  
Langley, William R.  
Mirandi, Peter  
Panagos, Steve  
Park, Hyon  
Patel, Nir  
Riggs, Leslie  
Sweeney, Rob

**SCHEDULE 1(d)**

**5% or More Equity Holders**

Sycamore Partners

## **SCHEDULE 1(e)**

### **Bankruptcy Judges and Staff**

Alonzo, Albert  
Andresen, Jeannie  
Castro, Ana  
Chavez, Jeannie  
Conrad, Tracey  
Do, Linhthu  
Isgur, Marvin  
Jones, David R.  
Laws, Tyler  
Lopez, Christopher M.  
Miller, Elizabeth  
Norman, Jeffrey P.  
Ochsner, Nathan  
Picota, Kimberly  
Portillo, Vriana  
Rios, Mario  
Rodriguez, Eduardo V.  
Saldana, Rosario

## **SCHEDULE 1(f)**

### **Bankruptcy Professionals**

Alvarez & Marsal

Evercore Inc.

Evercore LLC

Latham & Watkins LLP

Lazard Ltd.

Morgan, Lewis & Bockius LLP

O'Melveny & Myers LLP

PJT Partners LP

Willkie Farr & Gallagher LLP

## SCHEDULE 1(g)

### Banks and Lenders

1828 CLO Ltd.	Cutwater Holdings LLC
3M Employee Retirement Income Plan	CVC Credit Partners
American Money Management	Deutsche Asset Management Inc.
AMMC CLO	Syndicated Loans from Flagship Capital Corp.
Apex Credit Partners	Dorchester Park CLO Designated Activity Co.
Arch Street CLO Ltd.	EAF Complan II-Private Debt
Assured Investment Management LLC	Ellington CLO
Axis Specialty Ltd.	Emerson Park CLO Ltd.
Bank of America NA	Endurance Specialty Insurance Ltd.
Barclays Bank plc	Evans Grove CLO Ltd.
Baycity Alternative Investment Funds	Exelon Strategic Credit Holdings LLC
SICAV-SIF-Baycity US Senior Loan Fund	Fifth Third Bank
Birchwood Park CLO Ltd.	First Eagle Private Credit
Black Diamond Capital Management	Flatiron CLO 2015-1 Ltd.
Blackstone Debt Advisors (GSO Capital Partners)	Franklin Floating Rate Trust
Blackstone Group Inc.	FS KKR Capital Corp.
Blair Funding LLC	GAM (Luxembourg) SA - Zilux FCP-SIF-Zilux Senior Loans Global
Blue Cross & Blue Shield of Florida Inc.	GIC Special Investments Pte. Ltd.
BlueMountain CLO	Goldman Sachs Trust II - Goldman Sachs Multi-Manager Non-Core Fixed Income Fund
BlueMountain Fuji	Great American Insurance Co.
BMO Harris Bank NA	Great American Life Insurance Co.
BNP Paribas Asset Management United States	Greywolf Capital Management LP
BNPP IP CLO	GSO Capital Partners LP
Bowman Park CLO Ltd.	Guggenheim Partners Investment Management LLC
California Street CLO IX LP	Hamilton Finance LLC
Canaras Capital Management LLC	HCA Inc. Master Retirement Trust
Capital One Business Credit Corp.	Hein Park Capital Management LP
Carlyle Investment	Hempstead II CLO Ltd.
Cent CLO	Highland Capital Management Fund Advisors LP
City National Rochdale Fixed Income Opportunities Fund	IAM National Pension Fund
City National Rochdale Funds	Insight North America LLC
Columbia Cent CLO Advisors LLC	Intel Retirement Plans Collective Investment Trust
Columbia Funds Series Trust	J.H. Lane Partners LP
Columbia Management Investment Advisers LLC	Jefferies Finance LLC
Cork Street CLO Designated Activity Co.	
CPS Managers Master Fund LP	
Cumberland Park CLO Ltd.	



Jefferies Leveraged Credit Products LLC  
 JFIN CLO  
 JSCC Holdings LLC  
 Kattriona Investment Pte. Ltd.  
 KKR & Co. Inc.  
 KKR CLO  
 KKR PCOP II Caymen Investors A LP  
 KKR TFO Partners LP  
 Lockwood Grove CLO Ltd.  
 MainStay Funds Trust  
 Maverick Enterprises Inc.  
 Medtronic Holdings SARL  
 Menard Inc.  
 Mercer Field II CLO Ltd.  
 Midtown Acquisitions LP  
 MJX Asset Management LLC  
 MJX Asset Management LLC - Venture  
 CLO  
 Monarch Grove CLO Ltd.  
 Morgan Stanley Bank NA  
 Mountain View CLO  
 Municipal Employees Annuity & Benefit  
 Fund of Chicago  
 Nassau Corporate Credit LLC  
 New York City Police Pension Fund  
 Newark BSL CLO 1 Ltd.  
 NewStar Arlington Senior Loan Program  
 LLC  
 NewStar Berkeley Fund CLO LLC  
 NewStar Exeter Fund CLO LLC  
 NewStar Fairfield Fund Clo Ltd.  
 Nikko AM Global Investments (Cayman) -  
 Hyfi Aquamarine Loan Fund  
 NN (L) Flex - Senior Loans  
 Nomura Corporate Funding Americas LLC  
 Nut Tree Capital Management LP  
 Nuveen Fund  
 NYL Investors LLC  
 NZCG Funding Ltd.  
 Oaktree Capital Management LP  
 Oregon Public Employees Retirement Fund  
 OZLM  
 Pacific Life Insurance Co.  
 PCOP II Topco Intermediate B LP  
 PensionDanmark

PineBridge Investments  
 Polar Bear Fund LP  
 Principal Diversified Real Asset CIT  
 Principal Funds Inc. - Diversified Real Asset  
 Fund  
 Prisma SPC Holdings Ltd.  
 Provident Life & Accident Insurance Co.  
 Prudential Insurance  
 Regions Bank  
 Salem Fields CLO Ltd.  
 Saranac CLO  
 SCOF-2 Ltd.  
 Sculptor Capital LP  
 Seix Advisors  
 Seneca Park CLO Ltd.  
 Seven Sticks CLO Ltd.  
 Sonoma County Employees' Retirement  
 Association  
 South Carolina Retirement Systems Group  
 Trust  
 South Dock Funding Designated Activity  
 Co.  
 Strategic Credit Opportunities Partners LLC  
 Symphony Asset Management  
 Tactical Value SPN - Global Credit  
 Opportunities LP  
 Tall Tree Investment Management LLC  
 TCI-Symphony CLO  
 TD Bank NA  
 Thacher Park CLO Ltd.  
 Trestles CLO  
 U.S. Bank NA  
 UBS AG  
 Verger Capital Fund LLC  
 Virtus Asset Trust - Virtus Seix Floating  
 Rate High Income Fund  
 Vista US Subsidiary 1 Fund LLC  
 Voya CLO  
 Voya Investment Management  
 Wellfleet Credit Partners LLC  
 Wells Fargo Bank NA  
 Wilshire Institutional Master Fund SPC -  
 Guggenheim Alpha Segregated Portfolio

## **SCHEDULE 1(h)**

### **Insurers**

Allianz SE  
Allied World Assurance Co.(US)  
American Guarantee & Liability Insurance Co.  
American International Group Inc.  
ANV Global Services  
Arch Specialty Insurance Co.  
Aspen Specialty Insurance Co.  
AXA XL  
Beazley plc  
CapSpecialty Inc.  
Chubb Ltd.  
Columbia Casualty Co.  
Crum & Forster Insurance Co.  
Endurance American Specialty Insurance Co.  
Evanston Insurance Co.  
Everest Indemnity Insurance Co.  
First Specialty Insurance Co.  
Great American Insurance Co.  
Hartford Financial Services Group Inc., The  
Homeland Insurance Co. of New York  
Ironshore Specialty Insurance Co.  
James River Insurance Co.  
Lexington Insurance Co.  
Liberty Mutual Holding Co. Inc.  
Lloyd's of London  
Mitsui Sumitomo Insurance Co. of America  
Nationwide Mutual Insurance Co.  
Navigators Insurance Co.  
North American Co. for Life & Health Insurance  
Princeton Excess & Surplus Lines Insurance Co., The  
QBE Insurance Group Ltd.  
RSUI Indemnity Co.  
Safety National Casualty Corp.  
Scottsdale Insurance Co.  
Sompo Holdings Inc.  
Tokio Marine HCC  
Travelers Cos. Inc., The  
Travelers P&C Co. of America  
W.R. Berkley Corp.  
Zurich Insurance Group AG

## SCHEDULE 1(i)

### Landlords

0124 SPG Anderson Mall LLC  
 2505 S. Maint Street LLC  
 4661 Shopping Center Association  
 4825 Simon Property Group LP  
 8401 Michigan Road LLC  
 Aegis Realty Operating Partnership LP  
 Ahoskie Center LLC  
 A-L 95 Creekside Town Center PH 3 LP  
 Albany Mall LLC  
 Allied Development of Alabama LLC  
 American National Insurance Co.  
 Anchor Columbia 2 LLC  
 Applewood Shopping Center GP  
 Argento, Gina J.  
 Asheboro Mall LLC  
 Asprey Real Estate Corp.  
 Asset Management Technologies LLC  
 ATC Investors LP  
 Atlantic North Land Trust Property  
     Management Support Inc.  
 Auburn Mall LLC  
 Bainbridge Mall LLC  
 Bank Ozk  
 Bel Air Mall Realty Holding LLC  
 Biggs Park Inc.  
 Blue Ridge Mall LLC  
 BPR-FF LLC  
 BRC JV LLC  
 Brixmor Operating Partnership LP  
 BVA Avenue LLC  
 BVCV High Point LLC  
 Capital Plaza Inc.  
 Capitol Funds Inc.  
 Carolina Mall LLC  
 Carolina Place LLC  
 Cary Towne Center Property LLC  
 Casto-Oakbridge Venture Ltd.  
 CBL & Associates LP  
 CBL-T-C LLC  
 CBL-TRS Joint Venture LLC  
 Century Capital Group LLC  
 Charlottesville Fashion Square LLC

Cherokee Mainstreet LLC  
 CK Belk Holdings LLC  
 Cole Credit Property Trust IV  
 Cole Operating Partnership IV LP  
 Cole/Faison JV Bethlehem GA  
 College Square TEI Equities LLC  
 Combined Property Service Group  
 CPA 18 LP  
 CPT Peachtree Forum I LLC  
 CRC Mount Pleasant REIT LLC  
 Credit Suisse First Boston Mortgage  
     Securities Corp. Commercial Mortgage  
     Pass  
 Creekstone Juban I LLC  
 Crossroads Greenville Properties Ltd.  
 Cullman Shopping Center Inc.  
 CVM Holdings LLC  
 CW Joint Venture LLC  
 D Mall LLC  
 Dalton Mall LLC  
 Danville Mall LLC  
 Danville, City of (VA), Industrial  
     Development Authority  
 Dare Center LLC  
 DDR Crossroads Center LLC  
 DDRM Properties LLC  
 DDRTC Core Retail Fund LLC  
 DDRTC Fayette Pavilion III & IV  
 Decatur Mall LLC  
 Delplace & Co. GP  
 Destin Commons Ltd.  
 Distribution Technology Inc.  
 Douglas Associates  
 Eastdale Mall LLC  
 Eastgate Associates Ltd.  
 Ershig Properties Inc.  
 Excel Trust LP  
 Fickling & Co. Inc.  
 Finnarc Wildewood LLC  
 Five Properties Holding Co. LLC  
 Foothills Mall Equities LLC  
 Four Plus Corp.

Fourth Quarter Properties 93 LLC  
 G&I VII RCG Valley Park LLC  
 Galleria Mall Investors LP  
 Galleria Rock Hill LLC  
 Gardner, Bill  
 Gator Coastal Shopping Centre LLC  
 GCTC Holdings LLC  
 Gemini Alto Centerville Partners LLC  
 GF Valdosta Holding LLC  
 GGP Ivanhoe II Inc.  
 GGP LP  
 Gleason Mall LP  
 Glimcher Properties LP  
 Governor's Square Mall  
 Grand Central Parkersburg LLC  
 Greer Plaza Inc.  
 Grovenstein QI LLC  
 H/S Augustine LP  
 H/S Florence LLC  
 H/S New Bern LLC  
 Halpern Enterprises Inc.  
 Hatchers Square LLC  
 Hawthorne Pinecrest LLC  
 HC Lakeshore LLC  
 HCW Private Development Co. LLC  
 Heitman America Real Estate  
 Henderson Square LP  
 Hendon Golden East LLC  
 HH Conyers Crossroads LLC  
 Hines Global REIT 2615 Medical Center  
 Parkway LLC  
 Hoover Mall Ltd. LLC  
 HRE Fund III LP  
 Hupps Mill Plaza Associates LLC  
 Hutton, David  
 Ingles Markets Inc.  
 Inland National Real Estate Services LLC  
 Institutional Mall Investors LLC  
 Intalytics Inc.  
 IP Rockford Recap Ventures LLC  
 Jacksonville Avenues LP  
 Jacobson 5th Street LLC  
 Jacobson Charlotte East LLC  
 Jasper Mall Realty Holding LLC  
 JG Winston-Salem LLC  
 JMCR Sherman LLC

Jones Lang LaSalle Americas Inc.  
 KDI Athens Mall LLC  
 Khezrie, James  
 KIMCO Income Operating Partnership LP  
 Kin Properties Inc.  
 Kingsport Mall LLC  
 Kroger LP I  
 Lake City Shopping Center  
 Lake Pointe Property Owners Association  
 Lakeview Pointe Shopping Center  
 Laurens Retail I LLC  
 Lazy B Cattle Venture Ltd.  
 LB UBS 2006 C1 Triangle Town Boulevard  
 LLC  
 Lebcon Associates Ltd.  
 Lenoir Retail I LLC  
 Lexington Parkway Plaza LLC  
 Libby Boone Enterprises LLC  
 Libby Henderson Enterprises  
 Light ACD Holdings LLC  
 Longwood Village Shopping Center  
 Macerich EQ LP  
 Mall of South Carolina LP  
 Mansfield Shops at Broad LLC  
 Mayflower Apple Blossom LP  
 MD Ruston Properties LLC  
 Millan Enterprises LLC  
 Milledgeville Associates LP  
 Miller-Valentine of Columbia Ltd.  
 MI-CFC 2007-7 N 46Th St LLC  
 Monroe Crossing TEI Funds LLC  
 Monroe Retail Group LLC  
 MRW Retail Joint Venture  
 Mullins Colony LLC  
 Myrtle Beach Mall LLC  
 New Port Richey Development Co. LLC  
 News Co. LLC  
 North Carolina, State of, Public Employees  
 Retirement System  
 North Main Phase II & III LLC  
 Northpark Realty LP  
 NRV Mall Associates  
 Oaks Mall Gainesville LP  
 Orange Park Mall LLC  
 Oxford Retail Holding LLC  
 Pacific Management Group LLC

PC Sweet Home Bama LLC  
Pecanland Mall LLC  
Pengould LLC  
Penrose Mall LLC  
Perlis Plaza Associates LLC  
Pinnacle North II LLC  
Pizitz of Dothan LLC  
Pleasant Ridge Town Center LLC  
Port Orange I LLC  
PR Magnolia LLC  
Preferred Apartment Communities  
    Operating Partnership LP  
PREIT Associates LP  
Prince of Orange LLC  
Prisa LHC LLC  
Provest Centre Pointe Plaza Associates LLC  
ProVest Lincoln Center LLC  
ProVest PDQ Springdale LLC  
Publix Super Markets Inc.  
Rae-Me Realty Inc.  
Rancho Lufkin LP  
RCG Ventures Fund IV LP  
RCG-Waycross Mall LLC  
RD Tulsa Hills LP  
Regional Malls LLC  
Retail Properties of America Inc.  
Retail Property Trust, The  
Ridgeview Crossing  
River Chase Shopping Center LLC  
River Hills Mall  
River Place Investors LLC  
River Ridge Mall JV LLC  
Riverbirch Realty LLC  
Riverchase Business Association Inc.  
Riverchase Land Acquisition LLC  
Roanoke Landing Associates LLC  
Robertson's Creek Dunhill Investors LLC  
RockStep Christiansburg LLC  
Rockstep McComb LLC  
Rockstep Meridian LLC  
Rome Mall LLC  
Rosen McIntosh Plaza LLC  
RP Jackson Plaza LLC  
RP Town & Country LLC  
RPI Bel Air Mall LLC  
RPI Greenville Mall LP

RPT Realty LP  
RSE Independence LLC  
S2 Forest Gate Associates LLC  
Saint Smitty LLC  
Samonds Legacy LLC  
Sampson Crossing LLP  
Sawmill Square Associates LP  
Scotland Crossing Investors LLC  
Scott Village Big Springs LLC  
SE Aiken LLC  
Seayco-THF Conway Development LLC  
Shallotte Crossing LLC  
Shelby Mall LLC  
Shelter Cove Towne Centre LLC  
Shoppes at River Crossing LLC  
Signal Hill Mall  
Simon Property Group LP  
SL Nusbaum Realty Co.  
Southampton CTR Joint Venture  
SouthPark Mall LP  
Spotsylvania Mall Co.  
Statesboro Mall LLC  
Staunton EM2 LLC  
Stirling Bossier LLC  
Stockbridge Lakeshore LLC  
Sumter Mall LLC  
T Surfside FL LLC  
Tabani Natchez Mall LP  
Tallahassee Retail Venture LLC  
Tanglewood Venture LLC  
Temecula's Elite LLC  
Temples Co., The  
Tifton Plaza Owner LLC  
TKG Smith Farm LLC  
TM Northlake Mall LP  
TMP SRE 1 LLC  
TN Oak Ridge Rutgers LLC  
Town Center at Cobb LLC  
Towne Mall LLC  
Tran, Khanh Quang  
Triangle East Shopping Center  
Tri-City Inc.  
TUP 130 LLC  
Turtle Creek LP  
Unison Mooresville LLC  
University Mall LLC

University Mall Realty Ltd.  
Urban Shopping Centers LP  
US Properties Group Inc.  
Valley Hills Mall LLC  
Vernon Park Mall Holding Corp.  
VG Venture LLC  
VGEC LLC  
Vicksburg Income Properties LLC  
Victory Real Estate Investment LLC  
Victory Square LLC  
Village Lake Promenade LLC  
Washington Prime Group LP  
Waters Inc.  
Waxahachie TC Partners Ltd.  
Weatherford Dunhill LLC  
West C Street Holdings LLC  
West Georgia Commons LLC  
West Town Mall LLC  
Westgate Mall LP  
Westminster Mall LLC  
Whitestone REIT Operating Partnership LP  
WHLR-Village of Martinsville LLC  
Winbrook Management LLC  
Winter Haven Citi Centre LLC  
Wiregrass Realty LLC  
WV Crossroads Realty LLC  
Yale Waynesville LLC  
YFP LLC

## **SCHEDULE 1(j)**

### **Litigants**

Alexander Ricks PLLC  
Arnold & Porter Kaye Scholer LLP  
Colclough, Thomas M.  
Doniger / Burroughs Law Firm  
Flachsbart & Greenspoon LLC  
Fross Zelnick Lehrman & Zissu PC  
Herrmann & Murphy PLLC  
Holwell Shuster & Goldberg LLP  
IP Edge LLC  
K&L Gates LLP  
Klestadt Winters Jureller Southard & Stevens LLP  
Lincoln Derr PLLC  
Nixon Jach Hubbard PLLC  
Offit Kurmann  
Paul, Weiss, Rifkind, Wharton & Garrison LLP  
Thompson Legal Center LLC  
Unique Designs Inc.  
Watson & Norris pllc  
Zarin & Associates

## **SCHEDULE 1(k)**

### **Sureties and Letter of Credit Providers**

North American Specialty Insurance Co.  
Wells Fargo Capital Finance Inc.



**SCHEDULE 1(I)****Taxing Authorities and Governmental/Regulatory Agencies**

Adams, County of (MS), Tax Collector	Birmingham, City of (AL), Tax Trust
Ahoskie, Town of (NC)	Account
Aiken, City of (SC)	Blount, County of (TN), Trustee
Aiken, County of (SC), Treasurer	Bossier City, City of (LA)
Alabama, State of, Department of Revenue	Bossier, Parish of (LA)
Alabama, State of, Secretary of State,	Bossier, Parish of (LA), Sheriff's Office -
Probate Judges	Tax Office
Alabama, State of, Treasurer	Bowling Green, City of (KY)
Alabaster, City of (AL)	Branson, City of (MO)
Alabaster, City of (AL), Revenue	Brevard, City of (NC)
Department	Brevard, County of (FL), Tax Collector
Alachua, County of (FL), Tax Collector	Bristol, City of (TN)
Albany, City of (GA)	Brunswick, County of (NC), Revenue
Albemarle, County of (VA)	Department
Alcorn, County of (MS), Tax Collector	Buncombe, County of (NC), Tax Collector
Allen Parish School Board (LA)	Burke, County of (NC), Tax Collector
Alston & Bird LLP	Burke, County of (NC), Tax Office
Americus, City of (GA)	Burlington, City of (NC)
Anderson, City of (SC)	Burlington, City of (NC), Tax Collector
Anderson, County of (SC), Treasurer	Caddo, Parish of (LA)
Angelina, County of (TX), Tax Office	Caldwell, County of (NC), Tax Collector
Anybill Financial Services Inc.	California, State of, Department of Tax &
Arizona, State of, Department of Revenue	Fee Administration
Arkansas, State of	California, State of, Franchise Tax Board
Arkansas, State of, Department of Finance	Camden, City of (SC)
& Administration	Camden, County of (GA), Tax
Arkansas, State of, Secretary of State	Commissioner
Ashland, City of (KY)	Canton, City of (GA)
Athens Clarke, County of (GA)	Carroll, County of (GA), Tax Office
Athens, City of (TN)	Carroll, County of (MD) Board of
Auburn, City of (AL)	Commissioners
Augusta, County of (VA), Treasurer	Carrollton, City of (GA)
Bainbridge, City of (GA)	Carteret, County of (NC), Tax Collector
Baldwin, County of (AL)	Cartersville, City of (GA)
Barrow, County of (GA), Tax	CBIZ Operations Inc.
Commissioner	Centerville, City of (GA)
Beaufort, City of (SC)	Centerville, City of (GA), Tax Collector
Beaufort, County of (SC), Tax Collector	Charleston, City of (SC)
Beauregard, Parish of (LA), Sheriff's Office	Charleston, County of (NC), Treasurer
Berkeley, County of (SC), Treasurer	Charleston, County of (SC), Recycle &
Biloxi, City of (MS)	Disposal
Birmingham, City of (AL)	Charlotte, City of (NC), Tax Collector

Charlotte, City of (NC), Tax Commissioner  
 Chattanooga, City of (TN), Treasurer  
 Cherokee, County of (SC), Treasurer  
 Christiansburg, Town of (VA)  
 Clarksville, City of (MO)  
 Clay, County of (FL), Tax Collector  
 Cobb, County of (GA)  
 Colleton, County of (SC), Tax Collector  
 Collin, County of (TX), Tax Assessor  
 Collector  
 Colorado, State of, Department of Revenue  
 Columbia, City of (SC)  
 Columbia, City of (TN), Recorder  
 Columbia, County of (GA), Tax Collector  
 Columbia, County of (GA), Tax  
 Commission  
 Columbus, County of (NC), Tax Collector  
 Comal, County of (TX), Tax Office  
 Conway, City of (SC)  
 Conyers, City of (GA)  
 Cookeville, City of (TN)  
 Cooperative Purchasing Group  
 Corbin, City of (KY)  
 Cordele, City of (GA), Tax Collector  
 Corinth, City of (MS), Tax Department  
 Cornelia, City of (GA)  
 Cornelia, City of (GA), Tax Collector  
 Cornerstone Consulting Inc.  
 Coweta, County of (GA), Tax Commissioner  
 Crisp, County of (GA), Tax Commissioner  
 Cullman, City of (AL)  
 Cullman, County of (AL)  
 Cullman, County of (AL), Revenue  
 Commissioner  
 Dallas, County of (TX), Tax Collector  
 Dalton, City of (GA), Municipal Court  
 Danville, City of (VA)  
 Dare, County of (GA), Tax Collector  
 Darlington, County of (SC), Treasurer  
 Decatur, City of (AL)  
 Decatur, County of (GA), Tax  
 Commissioner  
 Deland, City of (FL)  
 Delaware, State of, Division of Corporations  
 Deloitte Tax LLP

Denton, County of (TX), Tax Assessor  
 Collector  
 Denton, County of (TX), Tax Office  
 Dewees, Heather S.  
 Don Barnhill Associates LLC  
 Dothan, City of (AL)  
 Dougherty, County of (GA), Tax  
 Department  
 Douglas, City of (GA)  
 Douglasville, City of (GA)  
 Dublin, City of (GA)  
 Ducharme Mcmillen & Associates Inc.  
 Easley, City of (SC)  
 Elizabeth City, City of (NC)  
 Elizabethtown, City of (KY)  
 Elkin, Town of (NC), Tax Collector  
 Ellis, County of (TX), Tax Assessor-  
 Collector  
 Ernst & Young LLP  
 Escambia, County of (FL), Tax Collector  
 Etowah, City of (AL)  
 Etowah, County of (AL), Revenue  
 Commissioner  
 Fair, Jerry Michael  
 Farmville, Town of (VA)  
 Fayetteville, City of (GA)  
 FL 1527 Public Improvement Fee  
 Flagler, County of (FL), Tax Collector  
 Florence, City of (SC)  
 Florence, County of (SC), Treasurer  
 Florida, State of, Department of Financial  
 Services  
 Florida, State of, Department of Revenue  
 Flowood, City of (MS)  
 Forest Acres, City of (SC)  
 Forsyth, County of (GA), Tax  
 Commissioner  
 Forsyth, County of (NC), Tax Collector  
 Franklin, City of (VA), Treasurer  
 Gaffney, City of (SC)  
 Gainesville, City of (FL)  
 Gallatin, City of (TN)  
 Garner, Town of (NC)  
 Gaston, County of (NC), Tax Collector  
 Gautier, City of (MS)  
 Georgetown, City of (SC)

Georgetown, County of (SC), Treasurer  
 Georgia, State of, Department of Revenue  
 Glynn, County of (GA), Occupational Tax  
     Department  
 Grant Thornton LLP  
 Grapevine-Colleyville Area Tax Office  
 Grayson, County of (TX), Tax Collector  
 Greeneville, Town of (TN)  
 Greensboro, City of (NC)  
 Greenville, City of (MS)  
 Greenville, County of (SC), Tax Collector  
 Greenwood, City of (SC)  
 Greenwood, County of (SC), Tax Collector  
 Greer, City of (SC)  
 Griffin, City of (GA)  
 Guilford, County of (NC), Tax Department  
 Gulfport, City of (MS)  
 Guntersville, City of (AL)  
 Gwinnett, County of (GA)  
 Halifax, County of (VA), Treasurer  
 Hamblen, County of (TN)  
 Hamilton, County of (TN), Trustee  
 Harbison Community Association  
 Hardin, County of (KY), Sheriff's Office  
 Harnett, County of (NC), Tax Department  
 Harrison, County of (MS), Tax Collector  
 Harrisonburg, City of (VA)  
 Hart, County of (GA), Tax Commissioner  
 Hartford, City of (CT), Commissioner of  
     Revenue  
 Hartsville, City of (SC)  
 Hartwell, City of (GA)  
 Hattiesburg, City of (MS)  
 Hawaii, State of, Department of Taxation  
 Helena, City of (AL)  
 Henry, County of (GA)  
 Hertford, County of (NC), Tax Collector  
 High Point, City of (NC)  
 Hilton Head Island, Town of (SC)  
 Hinds, County of (MS), Tax Collector  
 Hoover, City of (AL)  
 Horry, County of (SC), Business License  
     Department  
 Horry, County of (SC), Treasurer  
 Hot Springs, City of (AR)

Houston, County of (GA), Tax  
     Commissioner  
 Hulse, Travis A.  
 Hunt, County of (TX), Tax Office  
 Huntsville, City of (AL)  
 Idaho, State of, Tax Commission  
 Illinois, State of, Department of Revenue  
 Indiana, State of, Department of Revenue  
 Iowa, State of, Department of Revenue &  
     Finance  
 Iredell, County of (NC), Tax Collector  
 Jackson, City of (TN)  
 Jackson, County of (MS), Tax Collector  
 Jasper, City of (AL)  
 Jefferson Davis, Parish of (LA)  
 Jefferson, City of (AL), Department of  
     Revenue  
 Jefferson, County of (AL), Tax Collector  
 Johnson, City of (TN), Recorder  
 Jones, County of (MS), Tax Assessor-  
     Collector  
 Kansas, State of, Department of Revenue  
 Kentucky, Commonwealth of, Department  
     of Revenue  
 Kentucky, Commonwealth of, Treasurer  
 Kerr, County of (TX), Tax Office  
 Kerrville Independent School District (TX)  
 Kershaw, County of (SC), Treasurer  
 Kingsport, City of (TN)  
 Knox, County of (KY)  
 Knox, County of (KY), Sheriff's Office  
 Knox, County of (TN), Trustee  
 Knoxville, City of (TN)  
 Lady Lake, Town of (FL)  
 Lafayette, County of (MS), Tax Collector  
 Lake City, City of (SC)  
 Lake, County of (FL), Tax Collector  
 Lamar, County of (MS), Tax Assessor-  
     Collector  
 Lamar County of Appraisal District (TX)  
 Lancaster, City of (SC)  
 Lancaster, County of (SC), Treasurer  
 Lauderdale, County of (MS), Tax Collector  
 Laurel, City of (MS)  
 Laurens, City of (SC)  
 Laurens, County of (SC), Treasurer

Laurinburg, City of (NC)  
 Lee, City of (AL), Business License Office  
 Lee, County of (MS), Tax Collector  
 Lenoir, City of (NC)  
 Lexington, County of (SC)  
 Lexington, County of (SC), Treasurer's  
 Office  
 Little Rock, City of (AR)  
 Livingston, Parish of (LA), School Board  
 Livingston, Parish of (LA), Sheriff's Office  
 Livingston, Parish of (LA), Tax Collector  
 Louisiana, State of, Department of  
 Agriculture  
 Louisiana, State of, Department of Revenue  
 Louisiana, State of, Department of Revenue  
 & Taxation  
 Louisiana, State of, Department of the  
 Treasury  
 Lowndes, County of (MS), Tax Assessor-  
 Collector  
 Lumberton, City of (NC)  
 Lynchburg, City of (VA)  
 Macon-Bibb, County of (GA)  
 Madison, County of (AL), License  
 Department  
 Madison, County of (AL), Sales Tax  
 Department  
 Madison, County of (AL), Tax Collector  
 Madison, County of (TN), Trustee  
 Maine, State of, Revenue Services  
 Marion, County of (FL), Tax Collector  
 Martin, County of (NC), Tax Collector  
 Martinsville, City of (VA)  
 Martinsville, City of (VA), Treasurer  
 Maryland, Commonwealth of, Comptroller  
 Maryland, State of, Department of,  
 Assessments & Tax  
 Maryville, City of (TN)  
 Massachusetts, Commonwealth of  
 Maury, County of (TN), General Sessions  
 Court  
 McComb, City of (MS), Tax Collector  
 McLennan, County of (TX), Rural  
 Transportation District  
 McLennan, County of (TX), Tax Office

Mercer, County of (WV), Sheriff's  
 Department  
 Meridian, City of (MS)  
 Michigan, State of  
 Middlesboro, City of (KY)  
 Milledgeville, City of (GA)  
 Minnesota, State of, Department of Revenue  
 Mississippi, State of, Board of Cosmetology  
 Mississippi, State of, Department of  
 Revenue  
 Mississippi, State of, Treasurer  
 Missouri, State of, Department of Revenue  
 Missouri, State of, Director of Revenue  
 Mobile, City of (AL)  
 Mobile, County of (AL)  
 Mobile, County of (AL), Revenue  
 Commissioner  
 Monroe, City of (GA)  
 Monroe, City of (LA)  
 Monroe, City of (LA), Taxation & Revenue  
 Department  
 Montgomery, City of (AL)  
 Montgomery, County of (AL),  
 Commissioner  
 Montgomery, County of (TN), Trustee  
 Montgomery, County of (VA), Treasurer  
 Moore & Van Allen PLLC  
 Morehead City, Town of (NC)  
 Morgan, County of (AL)  
 Morgan, County of (AL), Revenue  
 Commissioner  
 Morganton, City of (NC)  
 Morganton, City of (NC), Tax Collector  
 Morristown, City of (TN)  
 Moultrie, City of (GA)  
 Mount Airy, City of (NC)  
 Mt. Juliet, City of (TN)  
 Myrtle Beach, City of (SC)  
 Nacogdoches Central Appraisal District  
 (TX)  
 Nacogdoches, City of (TX)  
 Nacogdoches, City of (TX), Tax Assessor  
 Collector  
 Nash, County of (NC), Tax Collector  
 Nebraska, State of, Department of Revenue  
 Nevada, State of, Department of Taxation

New Jersey, State of, Department of the  
Treasurer  
New Jersey, State of, Sales Tax  
New Mexico, State of, Taxation & Revenue  
Department  
New York, State of, Sales Tax Processing  
Newnan, City of (GA)  
North Augusta, City of (SC)  
North Carolina, State of, Department of  
Labor  
North Carolina, State of, Department of  
Revenue  
North Carolina, State of, Department of the  
Treasurer  
North Charleston, City of (SC)  
Oconee, County of (NC), Treasurer  
Ogletree Deakins Nash Smoak & Stewart  
PC  
Ohio, State of, Treasurer  
Oklahoma, State of, Tax Commission  
Oklahoma, State of, Treasurer  
Orangeburg, City of (SC)  
Orangeburg, County of (SC), Treasurer  
Ouachita, Parish of (LA), Tax Collector  
Oxford, City of (MS)  
Paradigm Tax Group LLC  
Paragould, City of (AR)  
Parker County Appraisal District (TX)  
Parker, County of (TX)  
Payne, County of (OK), Treasurer  
Peachtree Corners, City of (GA)  
Pennsylvania, Commonwealth of,  
Department of Revenue  
Pickens, County of (SC), Treasurer  
Pike, County of (MS), Tax Collector  
Pitt, County of (NC), Tax Collector Pope,  
County of (AR), Tax Collector  
Port Orange, City of (FL)  
Prattville, City of (AL)  
PricewaterhouseCoopers LLP  
Pulaski, County of (KY)  
Pulaski, County of (KY), Sheriff's Office  
Putnam, County of (TN), Trustee Randolph,  
City of (NC), Tax Collector Rankin,  
County of (MS), Tax Collector Red River,  
Parish of (LA)

Reidsville, City of (NC)  
Rhode Island, State of, Division of Taxation  
Richland, County of (SC)  
Richland, County of (SC), Treasurer  
Richmond, City of (KY)  
Richmond, County of (NC), Tax Collector  
Ridgeland, City of (MS)  
Roanoke, City of (VA)  
Roanoke, City of (VA), Treasurer  
Roanoke, County of (VA), Treasurer  
Robertson, County of (TN), Trustee  
Robeson, County of (NC), Tax Collector  
Rock Hill, City of (SC)  
Rockingham, City of (NC), Tax Department  
Rockingham, County of (NC), Tax Collector  
Rockwall Central Appraisal District (TX)  
Rocky Mount, City of (NC)  
Rogers, City of (AR)  
Rome, City of (GA)  
Russellville, City of (AK)  
Ryan LLC  
Sabine, Parish of (LA)  
Sampson, County of (NC), Tax Collector  
Savannah, City of (GA)  
Scotland, County of (NC), Tax Department  
Selma, City of (AL)  
Shelby, County of (AL)  
Shelby, County of (AL), Property Tax  
Commissioner  
Shreveport, City of (LA)  
Simpsonville, City of (SC)  
Snellville, City of (GA)  
Somerset, City of (KY)  
South Boston, Town of (VA)  
South Carolina, State of, Department of  
Labor  
South Carolina, State of, Department of  
Revenue  
South Carolina, State of, Treasurer  
South Dakota, State of, Department of  
Revenue  
Spalding, County of (GA), Tax  
Commissioner  
Spanish Fort, City of (AL)  
Spartanburg, City of (SC)  
Spartanburg, County of (SC), Treasurer

Spotsylvania, County of (VA), Treasurer  
 St. Marys, City of (GA)  
 Stanly, County of (NC), Tax Collector  
 Statesboro, City of (GA)  
 Streamline Tax Solutions LP  
 Stuttgart, City of (AR)  
 Suffolk, City of (VA), Treasurer  
 Sullivan, County of (TN), Trustee  
 Sumner, County of (TN), Trustee  
 Sumter, City of (SC)  
 Sumter, County of (SC), Treasurer  
 Surry, County of (NC), Tax Collector  
 Taney, County of (MO), Tax Collector  
 Tarrant, County of (TX), Tax Assessor-  
 Collector  
 Tazewell, County of (VA), Treasurer  
 Tennessee, State of, B&E Division  
 Tennessee, State of, Department of Revenue  
 Tennessee, State of, Treasurer  
 Texas, State of, Comptroller  
 Texas, State of, Comptroller Public  
 Accounts  
 Thomaston, City of (GA)  
 Thomasville, City of (GA)  
 Thomasville, City of (GA), School Tax  
 Tifton, City of (GA)  
 Toccoa, City of (GA)  
 Toombs, County of (GA), Tax Collector  
 Transaction Tax Consulting Group  
 Transylvania, County of (NC), Tax  
 Administration  
 Transylvania, County of (NC), Tax  
 Collector  
 Trussville, City of (AL)  
 Tucker, A. Lee  
 Tulsa, County of (OK), Treasurer  
 Tupelo, City of (MS)  
 Tuscaloosa, City of (AL)  
 Tuscaloosa, County of (AL), Special Tax  
 Board  
 Tuscaloosa, County of (AL), Tax Collector  
 Tuscaloosa, County of (MS), License  
 Department  
 United States, Government of the,  
 Department of Homeland Security

United States, Government of the,  
 Department of the Treasury  
 United States, Government of the,  
 Department of the Treasury, Internal  
 Revenue Service  
 Valdosta, City of (GA)  
 Vermont, State of, Department of Taxes  
 Vidalia, City of (GA)  
 Vidalia, City of (GA), Tax Collector  
 Vienna, City of (WV)  
 Virginia, Commonwealth of  
 Virginia, Commonwealth of, Comptroller  
 Virginia, Commonwealth of, Department of  
 Taxation  
 Volusia, County of (FL)  
 Volusia, County of (FL), Revenue Division  
 Wake, County of (NC), Revenue  
 Department  
 Walterboro, City of (SC)  
 Walters, Howard Moody, Jr.  
 Warren, County of (KY), Sheriff's Office  
 Warren, County of (MS), Tax Collector  
 Washington, County of (MS), Tax Collector  
 Washington, Parish of (LA), Tax Collector  
 Washington, State of, Department of  
 Revenue  
 Waycross, City of (GA)  
 Waynesville, Town of (NC), Tax Collector  
 West Feliciana, Parish of (LA), Sales Tax  
 West Virginia, State of, Tax Department  
 West Virginia, State of, Treasurer  
 Westminster, City of (MD), Circuit Court  
 Clerk  
 Whiteville, City of (NC)  
 Whitfield, County of (GA), Tax  
 Commissioner  
 Wilkes, County of (NC), Tax Office  
 Wilkesboro, Town of (NC)  
 Wilkins, Dianne  
 Williamston, Town of (NC)  
 Williamston, Town of (NC), Tax Collector  
 Wilson, County of (TN), Trustee  
 Winchester, City of (VA)  
 Winchester, City of (VA), Treasurer  
 Winn Parish School Board (LA)  
 Wisconsin, State of, Department of Revenue

Wise, County of (VA)

Wise, Town of (VA)

Wise, Town of (VA), Treasurer

Wtowah, County of (AL), Revenue

Commissioner

Wyoming, State of, Department of Revenue

York, County of (SC), Treasurer

## **SCHEDULE 1(m)**

### **U.S. Trustee Personnel for the Southern District of Texas**

Barcomb, Alicia  
Boykin, Jacqueline  
Bujold, Michael J.  
Duran, Adrian  
Duran, Hector  
Epstein, Kevin M.  
Goodwin, Valerie  
Griffin, Barbara  
Henicke, Genny  
Johnson-Davis, Luci  
Motton, Linda  
Nguyen, Ha  
Otto, Glenn  
Ruff, Jayson B.  
Schmidt, Patricia  
Simmons, Christy  
Smith, Gwen  
Statham, Stephen  
Waxton, Clarissa  
Whitworth, Jana



**SCHEDULE 1(n)****Utilities**

Ahoskie, Town of (NC)	Camden, City of (SC)
Aiken Electric Cooperative Inc.	Canton, City of (GA)
Aiken, City of (SC)	Cape Coral, City of (FL)
Alabama Power Co. Inc.	Cape Fear Public Utility Authority
Alabaster Water Board	Carolina Water Service Inc. of NC
Albany, City of (GA), Utilities	Carroll Electric Cooperative Corp.
Albemarle County Service Authority	Carrollton, City of (GA)
Albemarle, City of (NC)	Cartersville, City of (GA)
Alcorn County Electric Power	Cary, City of (NC)
Americus, City of (GA)	CDE Lightband
AmeriGas LP	CenterPoint Energy Inc.
Appalachian Power Co.	Centerville, City of (GA)
Asheboro, City of (NC)	Charleston Water System
Asheville, City of (NC)	Charleston, County of (SC), Revenue
Ashland, City of (KY)	Collections
Athens Utilities Board	Charlotte, City of (NC)
Athens-Clarke, City of (GA), Water	Chattanooga Gas Co.
Business Office	Chattanooga, City of (TN)
Atmos Energy Corp.	Christiansburg, City of (VA)
Auburn City Water Works Board Augusta	City Corp. - Russellville Water & Sewer
County Service Authority Bainbridge, City	Clarksville, City of (TN), Gas & Water
of (GA)	Department
Baldwin County Sewer Service LLC	Clay County Utility Authority
Baltimore Gas & Electric Co.	Clay Electric Cooperative
Beaufort-Jasper Water & Sewer Authority	Cleco Power LLC
Birmingham Water Works & Sewer	Clermont, City of (FL)
Board Blue Ridge Electric Cooperative	Cleveland Utilities
Bluefield Gas Co.	Clinton, City of (NC)
Boone, Town of (NC)	Cobb Electric Membership Corp.
Bossier, City of (LA), Utilities Department	Cocoa, City of (FL)
Bowling Green Municipal Utilities Bradley	Columbia County Water Utility
Public Service District (WV) Branson,	Columbia Gas of Kentucky Inc.
City of (MO)	Columbia Gas of Maryland Inc.
Brevard, City of (NC)	Columbia Gas of Virginia Inc.
BrightRidge	Columbia Power & Water Systems
Bristol Tennessee Essential Services	Columbia, City of (SC)
Bristol, City of (TN)	Columbus Light & Water Department
Broad Creek Public Service District (SC)	Concord, City of (NC)
Brunswick Electric Membership Corp.	Conger LP Gas Inc.
Brunswick-Glynn County Joint Water &	Consolidated Utility District of Rutherford
Sewer Commission Buford, City of (GA)	County
	Constellation NewEnergy Gas Division LLC

Conway Corp.  
 Conway, City of (SC)  
 Cookeville, City of (TN)  
 Coolsprings Mall LLC  
 Corbin Utilities Commission  
 Cordele, City of (GA)  
 Corinth Gas & Water Department  
 Cornelia, City of (GA)  
 CoServ  
 Coweta-Fayette EMC  
 Crisp County Power Commission  
 Cullman Power Board  
 Cullman-Jefferson Counties Gas District  
 (AL)  
 Cumming, City of (GA)  
 CyberSource Corp.  
 Dalton Utilities  
 Danville, City of (VA)  
 Daphne Utilities  
 Decatur Utilities  
 Deland, City of (FL)  
 Delta Natural Gas Co. Inc.  
 Dependabill Solutions LLC  
 Diverse Power  
 Dominion Energy North Carolina  
 Dominion Energy South Carolina  
 Dominion Energy West Virginia  
 Dothan Utilities  
 Douglas, City of (GA)  
 Douglasville-Douglas, County of (GA)  
 Dublin, City of (GA)  
 Duke Energy Corp.  
 Dunn, City of (NC)  
 Durham, City of (NC), Sewer/Water  
 Easley Combined Utilities  
 Electric City, City of (SC), Utilities  
 Elizabeth City, City of (NC)  
 Elkin, Town of (NC)  
 Emerald Coast Utilities Authority  
 Engie Insight Services Inc.  
 Engie Resources  
 Entergy Arkansas Inc  
 Entergy Gulf States LA LLC  
 Entergy Louisiana Inc.  
 Entergy Mississippi Inc.  
 EPB

Euless, City of (TX)  
 Farmville, Town of (VA)  
 Fayetteville Public Works Commission  
 First Utility District of Knox County (TN)  
 Flint EMC  
 Florence, City of (AL), Utilities Department  
 Florence, City of (SC)  
 Florida Power & Light Co.  
 Flower Mound, Town of (TX)  
 Flowood, City of (MS)  
 Floyd, County of (GA), Water Department  
 Forest City, Town of (NC)  
 Fort Hill Natural Gas Authority  
 Fort Worth, City of (TX)  
 Franklin, City of (VA)  
 Gaffney Board of Public Works  
 Gainesville Regional Utilities  
 Gainesville, City of (GA)  
 Gallatin Public Utilities  
 Gallatin, City of (TN), Department of  
 Electricity  
 Gastonia, City of (NC)  
 Gautier, City of (MS), Billing Department  
 Georgetown, City of (SC)  
 Georgia Power  
 Goldsboro, City of (SC)  
 Grand Strand Water & Sewer  
 Granite Telecommunications LLC  
 Green Valley Glenwood Public Service  
 District (WV)  
 Greeneville Light & Power System  
 Greeneville Water Commission Greensboro,  
 City of (SC)  
 Greenville Utilities Commission  
 Greenville Water  
 Greenville, City of (SC), Water Department  
 Greenville, City of (TX)  
 Greenwood Commissioners of Public  
 Works Greer Commission of Public Works  
 Griffin, City of (GA)  
 Gulf Power Co.  
 Gulfport, City of (MS)  
 Gwinnett, County of (GA), Water Resources  
 Halifax County Service Authority Hampton  
 Roads Sanitation District  
 Hardin County Water District # 2

Harrisonburg Electric Commission  
Hartsville, City of (SC)  
Hartwell, City of (GA)  
Hattiesburg, City of (MS)  
Henderson, City of (NC)  
Hendersonville, City of (NC)  
Hernando, County of (FL), Utilities  
Department  
Hickory, City of (NC)  
High Point, City of (NC)  
Hixson Utility District  
Hot Springs Water & Sewer Services  
Huntsville Utilities  
Jackson Electric Membership Corp. Jackson  
Energy Authority  
Jacksonville Electric Authority  
Jacksonville, City of (NC)  
Jasper Waterworks & Sewer Board Inc.  
Jefferson, County of (AL), Sewer Service  
Jim Wilson & Associates  
Johnson, City of (TN), Utility System Jointly  
Owned Natural Gas  
Jones-Onslow Electric Membership Corp.  
Kentucky Power Co.  
Kentucky Utilities Co.  
Kerrville Public Utility Board  
Kerrville, City of (TX)  
Kill Devil Hills Wastewater Treatment  
Plant Kill Devil Hills, Town of (NC)  
Kingsport, City of (TN)  
Kinston, City of (NC)  
Knoxville Utilities Board  
Lagrange Sanitation Services LLC  
Lagrange, City of (GA)  
Lake City, City of (FL)  
Lake City, City of (SC)  
Lakeland Electric  
Lancaster, City of (SC)  
Laurel, City of (MS), Public Utility Laurens  
Commission of Public Works Laurinburg,  
City of (NC)  
Lee County Electric Cooperative Leesburg,  
City of (FL)  
Lenoir City Utilities Board  
Lenoir, City of (NC)  
Lexington, City of (NC)

Liberty Utilities - Empire District  
Lincolnton, City of (NC)  
Lufkin, City of (TX)  
Lumberton, City of (NC)  
Lynchburg, City of (VA)  
Mansfield, City of (TX)  
Marshall-Dekalb Electric Cooperative  
Martinsville, City of (VA)  
Maryville, City of (TN), Utilities  
McComb, City of (MS)  
McKinney, City of (TX)  
Meridian, City of (MS)  
Middle Tennessee Electric Membership  
Corp.  
Milledgeville, City of (GA)  
Mississippi Power  
Mobile Area Water & Sewer System  
MonPower  
Monroe, City of (LA)  
Monroe, City of (NC)  
Montgomery Water Works & Sanitary  
Sewer Board  
Mooresville, City of (NC)  
Morganton, City of (NC)  
Morristown Utility Commission  
Moultrie, City of (GA)  
Mount Airy, City of (NC)  
Mount Juliet, City of (NC)  
Mount Pleasant Waterworks  
Mountaineer Gas Co.  
Myrtle Beach, City of (SC)  
Nacogdoches, City of (TX)  
Natchez Water Works  
National Exemption Service  
New Bern, City of (NC)  
New Braunfels Utilities  
New River Light & Power Co.  
Newnan Utilities  
North Augusta, City of (SC)  
Norton, City of (VA)  
Oak Ridge Utility District  
Oak Ridge, City of (TN)  
Ocala, City of (FL)  
Old Dominion Power Co.  
Owasso Public Works

Oxford, City of (MS)  
 Palm Coast, City of (FL)  
 Palmetto Electric Cooperative Inc.  
 Palmetto Utilities Inc.  
 Paragould Light Water & Cable  
 Paris, City of (TX)  
 Pasco County Utilities  
 Pearl River Valley EPA  
 Piedmont Natural Gas  
 Pineville Electric & Telephone  
 Port Orange, City of (FL)  
 Potomac Edison  
 Prattville Water Works Board  
 Public Service Co. of Oklahoma  
 Raleigh, City of (NC)  
 Reidsville, City of (NC)  
 Republic Services #728 - Vidalia  
 Richmond Utilities  
 Ridgeland, City of (MS)  
 Riviera Utilities  
 Roanoke Gas Co.  
 Roanoke Rapids Sanitary District (NC)  
 Rock Hill, City of (SC)  
 Rockingham, City of (NC)  
 Rockwall, City of (TX)  
 Rocky Mount, City of (NC)  
 Rogers Water Utilities  
 S2S Communications Inc.  
 Salisbury, City of (NC)  
 Sanford, City of (NC)  
 SanteeCooper  
 Savannah, City of (GA)  
 Sawnee Electric Membership Corp.  
 Sebring, City of (FL)  
 Selma Waterworks & Sewer Board  
 Seneca Light & Water  
 Sevier County Electric System  
 Sevier County Utility District  
 Sevierville, City of (TN)  
 Shallotte, City of (NC)  
 Shenandoah Valley Electric Cooperative  
 Sherman, City of (TX)  
 Shreveport, City of (LA)  
 Singing River Electric Cooperative  
 Smithfield, City of (NC)  
 Somerset, City of (KY)

South Walton Utility Co. Inc.  
 Southern Maryland Electric Cooperative  
 Southern Pines, City of (NC)  
 Southwestern Electric Power Co.  
 Southwestern VA Gas Co.  
 Spartanburg Water System  
 Spire Inc.  
 Spotsylvania, County of (VA), Treasurer  
 Springfield, City of (TN), Department of  
 Utilities  
 St. Augustine, City of (FL)  
 St. Mary's County Metropolitan  
 Commission  
 St. Marys, City of (GA)  
 Statesboro, City of (GA)  
 Statesville, City of (NC)  
 Stillwater, City of (OK)  
 Stuttgart Municipal Water Works  
 Summerville Comissioners of Public Works  
 Summerville, City of (GA)  
 Sumter, City of (SC)  
 Tallahassee, City of (FL)  
 Tampa Electric Co.  
 Tanglewood Venture LLC  
 Tazewell County Public Service Authority  
 TECO Peoples Gas  
 Tennessee-American Water Co.  
 Thomaston, City of (GA)  
 Thomasville Utilities  
 ThompsonGas  
 Tifton, City of (GA)  
 Toccoa, City of (GA)  
 Tombigbee Electric Power Association -  
 Fulton  
 Tri-County Electric Cooperative Inc.  
 Trussville Gas & Water  
 Tulsa, City of (AL), Utilities  
 Tupelo, City of (MS), Water & Light  
 Department  
 Tuscaloosa, City of (AL)  
 TXU Energy  
 University Mall LLC  
 Utilities Inc. of Louisiana  
 Utility Billing Services (AR)  
 Valdosta, City of (GA)  
 Vicksburg, City of (MS)

Vidalia, City of (GA)  
Vienna, City of (WV)  
Village Center Service Area  
Waco, City of (TX), Water Office  
Walker, City of (LA)  
Walterboro, City of (SC)  
Walton Electric Membership Corp.  
Ward 2 Water District  
Washington Gas  
Washington, City of (NC), Municipal  
Building  
Waste Management National Services  
Inc. Water Service Corp. of Kentucky  
Waxahachie, City of (TX)  
Waycross, City of (GA)  
Waynesville, Town of (NC) Weatherford,  
City of (TX)  
West Wilson Utility District  
Western Virginia Water Authority  
Westminster, City of (MD)  
Whiteville, City of (NC)  
Wilkesboro, Town of (NC)  
Williamston, Town of (NC)  
Wilson, City of (NC)  
Winchester, City of (VA)  
Winston-Salem, City of (NC)  
Wise, Town of (VA)  
York County Natural Gas Authority

## **SCHEDULE 1(o)**

### **Significant Vendors**

Alfred Dunner Inc.	Make-Up Art Cosmetics
Alvarez & Marsal Holdings LLC	Merchsource LLC
Bank of America Corp.	MGF Sourcing LLC
Bank of America Retail Group	Michael Kors (USA) Inc.
Belk Stores Services Inc.	Millwork Holdings Co. Inc.
BH Multi Com Corp.	Morgan Stanley Senior Funding Inc.
Blue Cross & Blue Shield of North Carolina	Nike USA Inc.
Brahmin Leather Works Inc.	ONE Jeanswear Group LLC
Chanel Inc.	Peerless Clothing International Inc.
Clinique Laboratories	Pem-America Inc.
Columbia Sportswear Co.	Performics Inc.
Corporate Capital Markets	Polo Ralph Lauren Corp.
Diversified Distribution Systems	Quad/Graphics Inc.
E&E Co. Ltd.	Ralph Lauren Childrenswear
E-Lo Sportswear LLC	Rare Editions for Girls
Engie Insight Services Inc.	Richline Group
Estée Lauder Inc.	Ruby Rd Inc.
Euroitalia USA Inc.	Santa Fe Apparel LLC
Euroitaly Inc.	Skechers USA Inc.
F&F Apparel International Inc.	Tata America International Corp.
Federal Express Corp.	U.S. Bank NA
Footwear Unlimited Inc.	Under Armour Inc.
Fred David International USA Inc.	United States Postal Service, The
General Sportswear Co. Inc.	Urban Outfitters Wholesale Inc.
G-III Leather Fashions Inc.	Vinatex International Joint Stock Co.
Grant Thornton LLP	VolumeCocomo Apparel Inc.
Haddad Apparel Group Ltd.	Westpoint Home Inc.
Haggar Apparel Co.	
Hanesbrands Inc.	
HMS Productions Inc.	
Horizon Media Inc.	
IBM Corp.	
iCrossing Inc.	
Izod Men's	
JB Hunt Transport Inc.	
Jones Lang LaSalle Americas Inc.	
Keeco LLC	
Lancome	
Levi Strauss & Co.	
LF Centennial Pte. Ltd.	
L'Oreal USA S/D Inc.	

**SCHEDULE 2**

<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
0124 SPG Anderson Mall LLC Charlottesville Fashion Square LLC Dare Center LLC Glimcher Properties LP Grand Central Parkersburg LLC Orange Park Mall LLC Washington Prime Group LP Westminster Mall LLC	Washington Prime Group Inc.	Current
3M Employee Retirement Income Plan	3M Company	Current
Allianz SE	Pacific Investment Management Company, LLC	Current
Alvarez & Marsal	A&M Capital Advisors Europe, LLP	Current
Alvarez & Marsal Holdings LLC	A&M Capital Advisors GP, LLC	Current
	A&M Capital Advisors LLC	Current
	A&M Capital Advisors, LP	Current
	A&M Capital Europe, SCSp	Current
	A&M Capital Opportunities Fund LP	Current
	A&M Capital Opportunities-GP Associates, LP	Current
	A&M Capital Partners, LLC	Current
	A&M Capital-GP Associates, LP	Current
	A&M Capital-GP Holdings, LP	Current
	Alvarez & Marsal AMCO Partners Fund, LP	Current
	Alvarez & Marsal Capital LLC	Current
	Alvarez & Marsal Capital, LP	Current
	Alvarez & Marsal Europe LLP	Current
	Alvarez & Marsal Inc.	Current
	Alvarez & Marsal Partners Buyout Fund, LP	Current
	Alvarez & Marsal Partners Europe Buyout Fund, LP	Current
	Alvarez & Marsal Partners Europe Fund, LP	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Alvarez & Marsal Partners Fund, LP	Current
	Alvarez & Marsal Partners Opportunities Fund, LP	Current
	Alvarez & Marsal Taxand UK LLP	Closed
ANV Global Services	Stone Point Capital LLC	Current
Apex Credit Partners Jefferies Finance LLC	Barings Global Advisers Limited	Closed
Arch Street CLO Ltd. First Eagle Private Credit NewStar Arlington Senior Loan Program LLC NewStar Berkeley Fund CLO LLC NewStar Exeter Fund CLO LLC NewStar Fairfield Fund Clo Ltd.	First Eagle Alternative Credit, LLC	Current
Arizona, State of, Department of Revenue	Arizona Department of Child Safety	Current
Aspen Specialty Insurance Co.	AEPF III 34 S.à r.l. Apollo Capital Management, L.P. Apollo Global Management, Inc. Apollo Management International LLP Apollo Principal Holdings IX LP Marc Rowan Martin Kelly MidCap Financial Services, LLC	Current Current Current Current Current Current Former Closed
Asset Management Technologies LLC	MRI Software EMEA Limited  MRI Software LLC MRI Software Ltd.	Current  Current Current
Asset Management Technologies LLC	GI Partners  Richard Magnuson	Current  Current
AXA XL	AXA Real Estate Investment Managers UK Ltd. AXA REIM SGP Maestro Health XL Global Services, Inc.	Current  Current Current Closed



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Bank of America Corp. Bank of America NA Bank of America Retail Group	Bank of America Corporation Bank of America Merrill Lynch Bank of America Securities Ltd. Bank of America, N.A. Benjamin Klein Merrill Lynch, Pierce, Fenner & Smith, Inc.	Current Current Current Current Current Closed
Barclays Bank plc	Barclays	Current
Baycity Alternative Investment Funds SICAV-SIF-Baycity US Senior Loan Fund  DDRTC Core Retail Fund LLC Nuveen Fund SCOF-2 Ltd. Symphony Asset Management TCI-Symphony CLO	Nuveen Alternatives Advisors, LLC	Closed
Black Diamond Capital Management	Rodney S. Cohen	Current
Blackstone Debt Advisors (GSO Capital Partners) Blackstone Group Inc. Dorchester Park CLO Designated Activity Co. Emerson Park CLO Ltd.  Excel Trust LP  GSO Capital Partners LP  Seneca Park CLO Ltd. Thacher Park CLO Ltd.	BCP (Singapore) VI Cayman Acquisition Co. Ltd.  BCP VIII, L.P. Bilal Khan  Blackstone Alternative Asset Management LP Blackstone Alternative Credit Advisors LP Blackstone Alternative Solutions LLC Blackstone Asia Blackstone CQP Holdco LP Blackstone Family Real Estate Partnership (Offshore) VIISMD L.P. Blackstone Family Real Estate Partnership Europe IV-SMD L.P. Blackstone Group, The Blackstone Infrastructure Partners	Closed  Current Former  Closed  Current Closed  Current Current Current  Current  Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Blackstone ISG-I Advisors LLC	Current
	Blackstone ISG-II Advisors LLC	Current
	Blackstone Life Sciences Advisors LLC	Current
	Blackstone Management Partners LLC	Current
	Blackstone Mortgage Trust Inc.	Current
	Blackstone Property Partners LP	Current
	Blackstone Real Estate	Closed
	Blackstone Real Estate Advisors	Current
	Blackstone Real Estate Advisors, LP	Current
	Blackstone Real Estate Holdings (Offshore) VII-NQ L.P.	Current
	Blackstone Real Estate Holdings (Offshore) VII-NQ - ESC L.P.	Current
	Blackstone Real Estate Holdings Europe IV-NQ ESC L.P.	Current
	Blackstone Real Estate Partners	Current
	Blackstone Real Estate Partners (Asia) Limited	Closed
	Blackstone Real Estate Partners (Offshore) VII-F-NQ L.P.	Current
	Blackstone Real Estate Partners (Offshore) VII-TE.1-8-NQ L.P.	Current
	Blackstone Real Estate Partners (Offshore) VII-NQ L.P.	Current
	Blackstone Real Estate Partners Europe IV-NQ L.P.	Current
	Blackstone Real Estate Partners Limited	Current
	Blackstone Real Estate Special Situations Advisors LLC	Current
	Blackstone Singapore Pte Ltd.	Current
	Blackstone Strategic Capital Holdings	Closed
	Blackstone Strategic Capital Holdings L.P.	Current
	Blackstone Strategic Opportunity Fund	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Blackstone Strategic Partners	Current
	Blackstone Tactical Opportunities	Closed
	Blackstone Tactical Opportunities Advisors LLC	Current
	David I. Foley	Current
	GSO Capital Opportunities Fund III LP	Closed
	GSO Capital Partners	Current
	GSO Capital Partners International LLP	Closed
	GSO Capital Partners LP	Current
	John-Paul Munfa	Current
	Jonathan Korngold	Closed
	Prakash A. Melwani	Current
	Strategic Partners Fund Solutions	Current
	The Blackstone Group	Current
	The Blackstone Group International Partners LLP	Current
	Vikram Suresh	Current
Blue Cross & Blue Shield of Florida Inc.	Blue Cross and Blue Shield of Florida	Closed
Blue Cross & Blue Shield of North Carolina	Blue Cross and Blue Shield of North Carolina	Current
BMO Harris Bank NA	Bank of Montreal	Closed
	BMO Capital Markets	Closed
	BMO Capital Markets Corp.	Closed
	BMO Harris Bank NA	Closed
	BMO Nesbitt Burns Inc.	Closed
BNP Paribas Asset Management United States	Bank of the West	Closed
BNPP IP CLO	BNP Paribas Securities (Asia) Ltd.	Closed
Brahmin Leather Works Inc.	Markel Corporation	Current
Evanston Insurance Co.	Markel Ventures, Inc.	Current
California Street CLO IX LP	The Travelers Companies, Inc.	Current
Travelers Cos. Inc., The		
Travelers P&C Co. of America		
Carlyle Investment	Carlyle Asia Growth Partners IV LP	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Carlyle Asia Investment Advisors Limited	Current
	Carlyle Aviation Fund Management LLC	Current
	Carlyle Energy Mezzanine Opportunities Fund II, L.P.	Closed
	Carlyle Global Credit Investment Management LLC	Closed
	Carlyle Group, The	Current
	Carlyle Infrastructure Fund, L.P.	Current
	Carlyle Investment Management LLC	Closed
	CECP Advisors LLP	Current
	The Carlyle Group	Current
Carolina Place LLC	Altera Infrastructure L.P.	Current
GGP Ivanhoe II Inc.	Brookfield Asset Management Inc.	Current
GGP LP	Brookfield Asset Management, LLC	Current
GGPLP, LLC	Brookfield Business Partners LP	Current
Hoover Mall Ltd. LLC	Brookfield Infrastructure Credit Fund	Current
Oaks Mall Gainesville LP	Brookfield Infrastructure Fund	Closed
Oaktree Capital Management LP	Brookfield Infrastructure Group LLC	Closed
Pecanland Mall LLC	Brookfield Special Opportunities LLC	Current
River Hills Mall	Brookfield Strategic Real Estate Partners III	Closed
Riverchase Business Association Inc.	BSREP II Bermuda GP L.P.	Closed
Riverchase Land Acquisition LLC	GFI Energy Group of Oaktree Capital Management	Current
RPI Greenville Mall LP	GGPLP, LLC	Closed
RSE Independence LLC	Jordon Kruse	Current
Shoppes at River Crossing LLC	Matthew Wilson	Current
Urban Shopping Centers LP	Oaktree Acquisition Corp.	Current
Valley Hills Mall LLC	Oaktree Acquisition Corp. II	Current
	Oaktree Capital Management, L.P.	Current
	Oaktree Maritime Finance II, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Oaktree Middle-Market Direct Lending Unlevered JPN-A 2017 Fund, L.P Oaktree Power Opportunities Fund V, L.P. Oaktree Special Situations Group Oaktree Strategic Credit Ronald N. Beck Stephen Kaplan	Current  Closed  Closed Current Former Closed
Cary Towne Center Property LLC  CBL & Associates LP CBL-T-C LLC CBL-TRS Joint Venture LLC Coolsprings Mall LLC CW Joint Venture LLC FL 1527 Public Improvement Fee Foothills Mall Equities LLC JG Winston-Salem LLC LB UBS 2006 C1 Triangle Town Boulevard LLC Lebcon Associates Ltd. Mall of South Carolina LP Port Orange I LLC Turtle Creek LP Westgate Mall LP	CBL & Associates Limited Partnership CBL & Associates Properties, Inc.	Closed  Closed
Cent CLO Columbia Cent CLO Advisors LLC Columbia Funds Series Trust Columbia Management Investment Advisers LLC	The Lionstone Group	Current
Chanel Inc.	Chanel SARL John Galantic	Current Current
City National Rochdale Fixed Income Opportunities Fund City National Rochdale Funds	BlueBay Asset Management Services Ltd. RBC Wealth Management	Current  Current
Cleco Power LLC	Cleco Corporate Holdings LLC	Current
Cole Credit Property Trust IV	CIM Group LLC	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Cole Operating Partnership IV LP		
Columbia Casualty Co.	Consolidated Container Company Continental Casualty Company	Closed Current
Corporate Capital Markets	CBRE Caledon Capital Management	Closed
Mansfield Shops at Broad LLC	CBRE Global Investors, Inc.	Current
Credit Suisse First Boston Mortgage Securities Corp. Commercial Mortgage Pass	Credit Suisse (Hong Kong) Limited  Credit Suisse AG Credit Suisse AG, Executive Board Credit Suisse Group AG Credit Suisse Group AG, Executive Board Credit Suisse International Credit Suisse Securities (USA) LLC Credit Suisse Securities Europe Ltd.	Current  Current Current Current  Current Current Current
Cutwater Holdings LLC	Alcentra Limited	Current
Insight North America LLC	Mellon Stud Ventures	Current
CVC Credit Partners	CVC Advisers Limited CVC Capital Partners Advisory (U.S.) Inc. CVC Credit Partners, LLC CVC European Equity V Limited	Current Closed  Current Current
Deloitte Tax LLP	Clare Boardman and Adrian Peter Berry, as Joint Administrators of Mamas & Papas (Retail) Limited Deloitte Consulting LLP Deloitte LLP Deloitte Tax LLP Deloitte USA LLP	Current  Current Current Current Current
Deutsche Asset Management Inc. Syndicated Loans From Flagship Capital Corp.	DB U.S. Financial Markets  Deutsche Bank Deutsche Bank AG Deutsche Bank AG, London Branch	Current  Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Deutsche Bank AG, New York Branch	Current
	Deutsche Bank Americas Holding Corp.	Current
	Deutsche Bank Securities Inc.	Current
	Deutsche Bank Trust Co. Americas	Current
	Deutsche Bank Trust Corp.	Current
Dominion Energy North Carolina	Daniel Carro	Closed
Dominion Energy South Carolina	Dominion Energy Questar Corporation	Closed
Dominion Energy West Virginia	Dominion Energy Services, Inc.	Closed
	PSNC Blue Ridge Corporation	Closed
	PSNC Cardinal Pipeline Company	Closed
	Public Service Company of North Carolina, Inc.	Closed
	SCANA Corporation	Closed
	South Carolina Electric & Gas Company	Closed
Duke Energy Corp.	Duke Energy Corporation	Closed
Piedmont Natural Gas		
EAF Complan II-Private Debt	Seema Khanna	Current
UBS AG	UBS AG, Hong Kong Branch	Closed
	UBS AG, London Branch	Current
	UBS Asset Management Funds Limited	Current
	UBS Financial Services, Inc.	Closed
	UBS Global Asset Management Inc.	Closed
	UBS Hedge Fund Solutions LLC	Closed
	UBS Investment Bank	Current
	UBS O'Connor LLC	Current
	UBS Securities Hong Kong Ltd.	Closed
	UBS Securities LLC	Current
	UBS Warburg	Current
Engie Insight Services Inc.	ENGIE Energy Services Holdings Northeast LLC	Closed
Engie Resources	OpTerra Energy Group	Closed
Ernst & Young LLP	Ernst & Young Canada	Closed
Evercore Inc.	Evercore Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Evercore LLC		
Exelon Strategic Credit Holdings LLC	Exelon Corporation	Current
	William A. Von Hoene, Jr.	Current
Flatiron CLO 2015-1 Ltd. MainStay Funds Trust NYL Investors LLC	New York Life Insurance Company	Current
Florida Power & Light Co.	ClearSky Power & Technology Fund I LLC	Closed
Gulf Power Co.	NextEra Energy Constructors LLC	Current
	NextEra Energy Inc.	Current
	NextEra Energy Marketing LLC	Current
	NextEra Energy Operating Services LLC	Current
	NextEra Energy Project Management LLC	Current
	NextEra Energy Resources, LLC	Current
	NextEra Energy Transmission Southwest LLC	Current
	NextEra Energy, Inc.	Current
FS KKR Capital Corp.	KKR Asia Limited	Current
KKR & Co. Inc.	KKR Credit Advisors (EMEA) LLP	Current
KKR CLO	KKR Credit Advisors (UK) LLP	Closed
PCOP II Topco Intermediate B LP	KKR Credit Advisors (US) LLC	Current
Prisma SPC Holdings Ltd.	KKR Real Estate Select Trust Inc.	Current
Strategic Credit Opportunities Partners LLC	KKR REPA AIV-2, L.P.	Closed
Tactical Value SPN - Global Credit Opportunities LP	Kohlberg Kravis Roberts & Co. LP	Current
	Pillarstone Europe LLP	Closed
	Pillarstone Italy S.p.A.	Current
FS KKR Capital Corp.	Franklin Square Energy and Power Fund	Closed
Strategic Credit Opportunities Partners LLC	FS Energy & Power Fund	Current
Georgia, State of, Department of Revenue	State of Georgia	Current
GIC Special Investments Pte. Ltd.	EDBI Pte Ltd.	Closed
Katriona Investment Pte. Ltd.	GIC Infra Holdings Pte Ltd.	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	GIC Private Markets Private Limited GIC Pte. Ltd. GIC Real Estate Inc. P3 Group S.à r.l. Temasek Capital Private Ltd. Vertex Venture Holdings Ltd.	Current Current Current Current Current Closed
Goldman Sachs Trust II - Goldman Sachs Multi-Manager Non-Core Fixed Income Fund	Aavid Thermalloy  Goldman Sachs Goldman Sachs & Co. LLC Goldman Sachs (Asia) LLC Goldman Sachs Asset Management International Ltd. Goldman Sachs Group Inc., The Goldman Sachs Group, Merchant Banking Division Goldman Sachs International Bank Goldman Sachs International Ltd. Goldman Sachs MB Services Limited Goldman Sachs PIA Goldman Sachs Trust Company of Delaware West Street Infrastructure Partners	Closed  Current Current Current Current Current Current Current Current Current Current Current Closed
Grant Thornton LLP	Grant Thornton International Ltd.	Current
Guggenheim Partners Investment Management LLC Hamilton Finance LLC Hempstead II CLO Ltd.  NZCG Funding Ltd.  Salem Fields CLO Ltd. Seven Sticks CLO Ltd. South Dock Funding Designated Activity Co.	Guggenheim Corporate Funding LLC Guggenheim Credit Services, LLC Guggenheim Life and Annuity Company Guggenheim Partners Investment Management LLC Guggenheim Securities LLC	Current Current Current  Current  Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Strategic Credit Opportunities Partners LLC Wilshire Institutional Master Fund SPC - Guggenheim Alpha Segregated Portfolio		
Hanesbrands Inc.	Hanesbrands Inc.	Closed
Hines Global REIT 2615 Medical Center Parkway LLC	Hines HMS Income Fund, Inc.	Current Closed
Hupps Mill Plaza Associates LLC	Cushman & Wakefield, Inc.	Current
IBM Corp.	IBM Canada Ltd. IBM Corporation International Business Machines Corp. Red Hat, Inc.	Closed Current Current Current
iCrossing Inc.	Sarah Mishurov	Former
Illinois, State of, Department of Revenue	Illinois Executive Ethics Commission Illinois Torture Inquiry and Relief Commission Office of the Governor, State of Illinois	Current Current Current
Intel Retirement Plans Collective Investment Trust	Christian Wolff Intel Capital Corp. Intel Corporation Peter Kuo, Ker Zhang, Timothy Chen, Foster Chiang	Closed Closed Current Current
Izod Men's	Calvin Klein, Inc.	Current
Jefferies Finance LLC Jefferies Leveraged Credit Products LLC JFIN CLO	Jefferies Finance LLC Jefferies Hong Kong Limited	Current Current
Jones Lang LaSalle Americas Inc. TM Northlake Mall LP	Jones Lang LaSalle Income Property Trust, Inc. LaSalle Investment Management LaSalle Investment Management / Jones Lang LaSalle Group	Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Kentucky Utilities Co. Old Dominion Power Co.	Kentucky Utilities Co. LG&E and KU Energy LLC	Closed Current
Latham & Watkins LLP	Robert J. Frances	Current
Lazard Ltd.	Lazard Group LLC Lazard Ltd. Lazard, Freres & Co. The Edgewater Funds	Closed Closed Current Current
LF Centennial Pte. Ltd.	Adam Berns Alan D. Yang Daniel J. Ward GLP Capital Partners LP GLP CP Properties LLC GLP Lava (Czech Republic) SRO GLP Lilac (Czech Republic) SRO GLP Lime (Czech Republic) SRO GLP Maritime GP SP Zoo Adonia Spk GLP Pte Ltd. GLP Senec 1 (Slovakia) SRO GLP Senec 2 (Slovakia) SRO GLP Senec 3 (Slovakia) SRO GLP Senec 5 (Slovakia) SRO GLP Senec 6 (Slovakia) SRO GLP Senec 7 (Slovakia) SRO GLP US Management Holdings II LLC GLP US Management LLC Li & Fung Limited	Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current
Lloyd's of London	Lloyd's America, Inc.	Current
Medtronic Holdings SARL	Mazor Robotics Ltd. Medtronic Inc. Medtronic plc Medtronic Sofamor Danek Inc.	Closed Current Current Current
MGF Sourcing LLC Sycamore Partners	MGF Sourcing Holdings, Limited Peter T. Morrow Stefan Kaluzny Sycamore Partners (Co-Invest) LLC Sycamore Partners A LP	Current Current Current Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Sycamore Partners Associates Co-Invest, Inc.	Closed
	Sycamore Partners Associates Investments LP	Closed
	Sycamore Partners Associates LP	Closed
	Sycamore Partners Associates-C, LP	Closed
	Sycamore Partners II, LP	Current
	Sycamore Partners III LP	Current
	Sycamore Partners Management, L.P.	Current
	Sycamore Partners Torrid, LLC	Closed
	Sycamore Partners, LP	Closed
Midtown Acquisitions LP	Davidson Kempner	Current
	Davidson Kempner European Partners LLP	Current
	Davidson Kempner Partners	Current
Minnesota, State of, Department of Revenue	Minnesota Department of Human Rights	Current
	Minnesota, State of, Office of the Attorney General	Current
MonPower Potomac Edison	FirstEnergy Corporation	Closed
Morgan Stanley Bank NA  Morgan Stanley Senior Funding Inc.	AMLI/BPMT Towne Square Partnership	Current
	Morgan Stanley & Co. LLC	Closed
	Morgan Stanley AIP GP LP	Current
	Morgan Stanley Asia Limited	Current
	Morgan Stanley Infrastructure Inc.	Current
	Morgan Stanley Infrastructure Partners	Current
	Morgan Stanley Investment Management Limited	Current
	Morgan Stanley Mezzanine Partners	Current
	Morgan Stanley Real Estate Investing	Current
	Morgan, Stanley & Co.	Current
	MS MCC Highland LLC	Closed
	Prime Property Fund	Current
	Stefano Corsi	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Nationwide Mutual Insurance Co.	Nationwide Mutual Insurance Company	Current
Scottsdale Insurance Co.	Veterinary Pet Insurance Company	Closed
New York City Police Pension Fund	NYC Department of Small Business Services	Closed
New York, State of, Sales Tax Processing	Empire State Development	Current
	State of New York	Closed
Newark BSL CLO 1 Ltd.	Prudential Insurance Company of America	Closed
Prisa LHC LLC		
Prudential Insurance		
Nike USA Inc.	Nike, Inc.	Current
Nikko AM Global Investments (Cayman) - Hyfi Aquamarine Loan Fund	Sumitomo Mitsui Banking Corp.	Current
Nomura Corporate Funding Americas LLC	Nomura Asset Acceptance Corporation	Closed
	Nomura Corporate Funding Americas LLC	Current
	Nomura Credit & Capital Inc.	Closed
	Nomura Holding America, Inc.	Closed
	Nomura Home Equity Loan, Inc.	Closed
	Nomura International (Hong Kong) Limited	Former
ONE Jeanswear Group LLC	Nomura Securities International, Inc.	Current
	Premier Brands Group LLC	Current
Oxford Retail Holding LLC	OMERS Administration Corp.	Closed
	OMERS Capital Asian Opportunities Corporation	Closed
	OMERS Capital European Opportunities Corporation	Closed
	OMERS Capital US Buyout Funds I Inc.	Closed
	OMERS Capital US Buyout Funds II Inc.	Closed
	OMERS Infrastructure Management, Inc.	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	OMERS Private Equality Venture Funds II Inc.	Closed
	OMERS Private Equity Inc.	Closed
OZLM Sculptor Capital LP	Sculptor Capital LP	Closed
Paradigm Tax Group LLC	Michael Chou The Riverside Company	Closed Former
Paul, Weiss, Rifkind, Wharton & Garrison LLP	John C. Godfrey	Current
Pennsylvania, Commonwealth of, Department of Revenue	Office of the General Counsel of Pennsylvania	Current
	Office of the Governor of Pennsylvania	Current
	Office of the Secretary of State of Pennsylvania	Current
	Pennsylvania Higher Education Assistance Agency	Current
	Pennsylvania, Commonwealth of, Office of the Secretary	Current
Performics Inc.	Lion Re: Sources, Inc.	Current
PineBridge Investments	FWD Group Management Holdings Limited	Current
	FWD Life Insurance Company (Bermuda) Limited	Current
	Pacific Century Group Holdings HK Limited	Current
	PCCW Limited	Former
	Richard Li	Current
PJT Partners LP	PJT Partners (UK) Limited	Current
PricewaterhouseCoopers LLP	PJT Partners Holdings LP	Closed
	PricewaterhouseCoopers Hong Kong Limited	Closed
	PricewaterhouseCoopers Limited	Closed
Principal Diversified Real Asset CIT	PricewaterhouseCoopers LLP	Current
	PricewaterhouseCoopers LLP Ontario	Closed
	Principal Enhanced Property Fund	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Principal Funds Inc. - Diversified Real Asset Fund	Principal Enhanced Property Fund LP	Current
Provident Life & Accident Insurance Co. Richline Group	Principal Real Estate Investors LLC Unum Tax Berkshire Hathaway Energy Co.	Current Current Closed
Safety National Casualty Corp. Tokio Marine HCC	BNSF Railway Precision Castparts Corp. HCC Insurance Holdings, Inc. HCC Life Insurance Company HCC Specialty Insurance Company	Current Closed Current Closed Closed
	HCC Specialty Underwriters, Inc. Houston Casualty Company	Closed Closed
Tata America International Corp.	Tata America International Corporation Tata Consultancy Services Ltd.	Closed Closed
Texas, State of, Comptroller	Greg Abbott, as Governor of Texas	Closed
Texas, State of, Comptroller Public Accounts TXU Energy	State of Texas Vistra Energy Corp.	Closed Current
U.S. Bank NA	U.S. Bank National Association  US Bancorp	Closed  Closed
United States, Government of the, Department of Homeland Security	Congresswoman Zoe Lofgren	Closed
United States, Government of the, Department of the Treasury	Konstantina Diamantopoulos	Former
United States, Government of the, Department of the Treasury, Internal Revenue Service	Orly Godfrey  Robert J. Quigley	Current  Former
	United States Department of Homeland Security	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Virginia, Commonwealth of	United States District Court Northern District of Illinois, Racial Justice Diversity Committee	Current
	M. Kirkland Cox	Closed
Virginia, Commonwealth of, Comptroller	Virginia House of Delegates	Closed
Virginia, Commonwealth of, Department of Taxation		
W.R. Berkley Corp.	W.R. Berkley Corporation	Current
Washington Gas	WGL Holdings, Inc.	Current
Waste Management National Services Inc.	USA Waste of California, Inc.	Closed
Water Service Corp. of Kentucky	British Columbia Investment Management Corp.	Current
Wellfleet Credit Partners LLC	QuadReal Property Group Limited Partnership	Current
	Brian Ramsay	Current
	Edmund J. Feeley	Former
	Littlejohn & Co., LLC	Current
	Littlejohn Associates IV, LLC	Current
	Littlejohn Associates V, LLC	Current
	Littlejohn Holdings Manager, LLC	Current
	Littlejohn Holdings, LLC	Current
	Littlejohn Opportunities GP LLC	Current
	Michael Kaplan	Former
	Michael Klein	Current
	Pinnacle Midstream II LLC	Current
	Richard Maybaum	Current
	Robert Davis	Current
	Steven G. Raich	Former
	Tony Miranda	Former
	Wellfleet Credit Partners LLC	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Wells Fargo Bank NA	Jon Kossow	Current
Wells Fargo Capital Finance Inc.	Wells Fargo Bank, N.A.	Current
	Wells Fargo Securities LLC	Closed
Wisconsin, State of, Department of Revenue	Wisconsin Legislature	Closed

**EXHIBIT B**

**Langley Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:

BELK, INC., *et al.*,<sup>1</sup>

Reorganized Debtors.

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)  
) Chapter 11  
)  
) Case No. 21-30630 (MI)  
)  
) (Jointly Administered)  
)

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**DECLARATION OF WILLIAM LANGLEY IN SUPPORT  
OF THE REORGANIZED DEBTOR'S APPLICATION FOR  
THE ENTRY OF AN ORDER AUTHORIZING THE RETENTION  
AND EMPLOYMENT OF KIRKLAND & ELLIS LLP AND  
KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR  
THE REORGANIZED DEBTORS EFFECTIVE AS OF FEBRUARY 23, 2021**

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I, William Langley, Chief Financial Officer, of Belk, Inc., being duly sworn, state the following under penalty of perjury:

1. I am the Chief Financial Officer of Belk, Inc., located at 2801 West Tyvola Road, Charlotte, North Carolina 28217.

2. I submit this declaration (this "Declaration") in support of the *Reorganized Debtors'* *Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Reorganized Debtors Effective as of February 23, 2021* (the "Application").<sup>2</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

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<sup>1</sup> A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <https://cases.primeclerk.com/belk>. The location of the Reorganized Debtors' service address is 2801 West Tyvola Road, Charlotte, North Carolina 28217.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

### **The Debtors' Selection of Counsel**

3. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

4. To that end, the review process utilized by the Debtors here assessed potential counsel based on their expertise in the relevant legal issues and in similar proceedings. Kirkland has represented Belk, Inc. and certain of its affiliates in various corporate and debt financing transactions and is familiar with the Debtors' business operations.

5. Ultimately, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. More specifically, Kirkland is and was familiar with the Debtors' business operations and many of the potential legal issues that might have arisen in the context of these chapter 11 cases. I believe that Kirkland is and was both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

### **Rate Structure**

6. In my capacity as Chief Financial Officer, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Reorganized Debtors in the postpetition period.

### **Cost Supervision**

7. The Debtors have approved the prospective budget and staffing plan for the period from February 23, 2021 to March 2, 2021, recognizing that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Reorganized Debtors will continue to review the statements that Kirkland regularly submits.

8. As they did prepetition, the Reorganized Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, these budgets provided guidance on the periods of time involved, the level of the attorneys and professionals that worked on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

*[Remainder of Page Intentionally Left Blank]*

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: March 8, 2021

Respectfully submitted,

*/s/ William Langley*

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Name: William Langley

Title: Chief Financial Officer